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The Bombay Chronicle

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VOL. V NO. 53 BOMBAY: FRIDAY, MARCH 2, 1917. TWO ANNAS

SHIPPING

P. & O. AND BRITISH INDIA
(Companies Incorporated in England.)
MAIL & PASSENGER SERVICE

P. & O. SAILINGS.

STEAMERS of the P. & O. Co. will be despatched to London, calling at Marseilles, at frequent intervals.

Steamers will also be despatched for Australia and for China and Japan.

Further particulars regarding fares, names of steamers and dates of departure of the above vessels will be furnished on application to the Undersigned.

BRITISH INDIA SAILINGS.

The British India Co., will despatch Mail steamers for Karachi, Persian Gulf and East and South Africa at frequent intervals.

NOTICE.

HOLIDAY TICKETS TO AUSTRALIA AND NEW ZEALAND.

In view of the difficulties now attendant on passages to Europe, the P. and O. Company beg to announce that arrangements have been made to introduce special six months' Holiday Return Tickets to Australia and New Zealand. Many of the P. and O. Company's outward and homeward Australian Mail steamers will call at Bombay during the next few months and there will be ample room for any passengers desirous of visiting Australasia.

Six Months' Holiday Return Tickets.

	1st Saloon. Rs.	2nd Saloon Rs.
To Melbourne	630	450
,, Sydney	690	480
,, New Zealand (Auckland and Wellington).	870	660

24 Months' Return Tickets.

	Rs.	Rs.
To Melbourne	900	675
,, Sydney	945	720
,, New Zealand	1,080	855

Full particulars regarding dates and fares can also be obtained on application to

MACKINNON, MACKENZIE & CO.,
Nicol Road, Fort, Bombay.

THE PERSIAN GULF S. N. CO., LTD.

Steamers are despatched at regular intervals to Persian Gulf and Red Sea Ports.

1st and 2nd class passengers' accommodation. Deck passengers also carried.

For further particulars regarding fares names of steamers and dates of departure of the above vessels will be furnished on application to

HAJI SULTANALI SHUSHTARY & Co.,
Agents.
19, Rampart Row,

THE BOMBAY WIDOWS PENSION FUND LIMITED,

ESTABLISHED 1876.
No. 273, Hornby Road, near Fire Brigade Station.
Funded Capital over Two Lakhs.
Investments in Government and approved Securities only.

Regular Deposit with the Controller of Currency of the Government of India in terms of the Insurance Act.

The Accounts are subject to strict audit according to Indian Companies Act.

Perfect Economy in management. The supervision as to Rates Mortality Investigation and Valuation is entrusted to an experienced European Actuary.

The object is to make provision for the widows of subscribers to a monthly pension from Rs. 5 to Rs. 50 without distinction of caste or creed. Rates of subscription are very moderate. Liberal Surrender Value in case the wife predeceased. Twelve months' grace if occupation is lost.

Commission to canvassers.

For details apply for a copy of Rules to—

GANJANAN SADANAND DESAI,
Secretary and Treasurer.

HEALTHY HAIR HINTS.

The idea that baldness is a sign of intellectuality is fast being exploded.

The hair is not pushed out of the head by the great knowledge inside.

In fact, many learned men use Kaminia Oil to prevent their hair from coming out.

They are succeeding with it, too.

So are many in all stages of intellectuality.

Available everywhere but it must be **Kamania Oil.**

SHIPPING

NIPPON-YUSEN KAISHA.

Japan Mail Steamship Co., Ltd.
(Incorporated in Japan.)
To Japan, etc.

For Sailings and Freight apply to

T. KAWAGUCHI.
Manager.

York Building,
Hornby Road, Bombay.

OSAKA SHOSEN KAISHA.

(Incorporated in Japan.)
HEAD OFFICE:—OSAKA, JAPAN.
Fleet 128 Vessels, Gross Tonnage 819,057.

Steamers will be despatched at regular intervals to Japan via Singapore and Hong-Kong.

For freight and other particulars regarding sailing, etc., please apply to the UNDERSIGNED.

M. UCHIYAMA.
Agent.

Sukhadwalla Building,
Hornby Road, Fort, Bombay.

THE "BOMBAY CHRONICLE"

The *Bombay Chronicle* is sold at two annas throughout India at the following stations:—

AHMEDABAD.—Sha Surajmal Chunilal
AHMEDABAD.—A. H. Wheeler & Co.
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KIRKEE.—La Croix & Co.
LONAVLA.—Ry. Co-operative Society Ltd.
LONAVLA.—A. H. Wheeler & Co.
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MUNMAD.—A. H. Wheeler & Co.
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NADIAD.—Dalsukhram Keshavram Pandya.
POONA.—Shaik Abdulla Mohamed.
POONA.—A. H. Wheeler & Co.
RUTLAM.—A. H. Wheeler & Co.
SHOLAPUR.—A. H. Wheeler & Co.
SURAT.—C. A. Kaji.

PARISIAN DAIRY Co., Tamarind Lane, Fort, Bombay, for high class Table Butter, Rich Cream and Milk. 662

BANKING

NATIONAL BANK OF INDIA LIMITED.
(Incorporated in the United Kingdom.)

Bankers to the Government in British East Africa and Uganda.

Esplanade Road, BOMBAY.

Subscribed Capital	£2,000,000
Paid-up Capital	£1,000,000
Reserve Fund	£1,200,000

Head Office:
26, Bishopsgate, London, E.C.

Branches:

Calcutta	Chittagong	Mombassa
Bombay	Rangoon	Nairobi
Madras	Mandalay	Nakuru
Karachi	Colombo	Kisuma
Lahore	Kandy	Jinja
Amritsar	Newera-Elliya	Kampala
Delhi	Aden (Camp)	Entebbe
Cawnpore	Aden (Steamer Point)	Tanga, East Africa
Tuticorin	Zanzibar	Daressalam, East Africa
Cochin		

Agents in New York and South America:—The Anglo-South American Bank, Ltd.
Agents in Mauritius:
Mauritius Commercial Bank.

FIXED DEPOSITS.

The Bank receives Fixed Deposits for One year and shorter periods at rates of interest to be ascertained on application.

CURRENT DEPOSIT ACCOUNTS

are opened for Approved Customers and interest is allowed at 2 per cent. per annum from Rs. 1,000 up to Rs. 1,00,000 but no interest is allowed when the sum accrued does not amount to Rs. 5 half-yearly.

BILLS OF EXCHANGE

are granted on the Head Office and Branches, in India, China, Africa and Australia, purchased or collected.

DRAFTS

are granted on the Head Office and Branches, of the Bank and on the Principal Cities of Europe, Africa, America and Australia. Remittances may be by telegrams.

The Bank undertakes the purchase and sale of Government Securities, Stocks and Shares and receives same for safe custody realising Interest and Dividend when due.

Loans and Cash Credits granted on approved securities.

RALPH KIDD.
Manager.

THE YOKOHAMA SPECIE BANK, LIMITED.
Established 1889

Subscribed Capital	Yen 48,000,000
Paid-up Capital	Yen 30,000,000
Reserve Fund	Yen 20,800,000

HEAD OFFICE—YOKOHAMA.

Branches and Agencies at

Antung Hsein	Calcutta	Ryojun (Port Arthur)
Changchun	London	San Francisco
Darien (Dalne)	Lyons	Shanghai
Hankow	Fengtien (Mukden)	Sydney (Australia)
Harbin	Nagasaki	Tiehling
Hongkong	Newchwang	Tientsin
Honolulu	New York	Tokyo
Kobe	Osaka	Tsingtau
Los Angeles (Cal. U.S.A.)	Pekin	Tsinanfu
Liaoyang	Singapore	

CURRENT DEPOSIT ACCOUNTS are opened at 2 per cent. per annum on daily balances of Rs. 1,000 up to Rs. 1,00,000 provided that the amount of half-yearly interest is not less than Rs. 5.

FIXED DEPOSITS are received for One year and shorter periods on terms which may be ascertained on application.

EVERY description of BANKING and EXCHANGE business transacted.

N. IGARASHI,
Manager.

Post Box No. 207.
Hornby Road, Fort, Bombay.

THE BANK OF INDIA, LTD.

ESTABLISHED 7TH SEPTEMBER, 1900.
INCORPORATED UNDER THE INDIAN COMPANIES ACT VI OF 1882.
HEAD OFFICE—ORIENTAL BUILDINGS, BOMBAY.

CAPITAL SUBSCRIBED ...	Rs. 1,00,00,000
CAPITAL PAID-UP	Rs. 50,00,000
RESERVE FUND	Rs 10,00,000

CURRENT DEPOSIT ACCOUNTS.

Interest is allowed on daily balances from Rs. 300 to Rs. 1,00,000 at the rate of 2½ per cent. per annum from December 1st to May 31st and 2 per cent. per annum for the remaining six months. On sums exceeding Rs. 1,00,000 interest is allowed by special arrangement. No interest will be allowed which does not amount to Rs. 3 per half year.

FIXED DEPOSITS.

Deposits are received fixed for one year or for shorter periods at rates of interest which can be ascertained on application.

GENERAL BANKING BUSINESS.

Transacted rules for which can be obtained on application.

H. P. STRINGFELLOW,
Manager.

BANK OF BOMBAY.

HEAD OFFICE,
Mandvi Branch and Sandhurst Road Branch
SAVINGS BANK.

The Bank receives Deposits on the following terms:—

Sums not exceeding Rs. 2,000 in the aggregate may be deposited within any one year from 1st January to 31st December.

Deposits may be made in the names of two or more persons and the balance made payable to one or more of them or to the survivor or survivors. Interest is allowed at the rate of three per cent. per annum on the minimum monthly balance not exceeding Rs. 10,000.

Copies of the Rules can be obtained on application at the Bank.

R. AITKEN,
Secretary and Treasurer.

INSURANCE

THE
ORIENTAL
GOVERNMENT SECURITY LIFE
ASSURANCE COMPANY, LIMITED.

ESTABLISHED 1874.

INDIA'S
Model Life Assurance Company.

FUNDS	CLAIMS PAID
Rs. 5,00,00,000	Rs. 4,50,00,000

The Question of the Moment!

Have you made adequate and secure provision for your wife and family or for old age? If not, effect a Policy with the "ORIENTAL" without a further moment's delay.

Low Premiums. Absolute Security.
Liberal Conditions.

Full particulars and forms on application.

R. PATERSON BROWN.
Manager.

Oriental Buildings, BOMBAY.

EMPIRE OF INDIA
LIFE ASSURANCE CO., LTD.

HEAD OFFICE: BOMBAY.

Funds exceed ..... Rs. 1,20,00,000
Claims paid exceed ..... Rs. 36,00,000
Annual Income exceeds.. Rs. 25,00,000

All classes of Life Assurance Transacted.

Prospectus and quotations to meet individual requirements may be obtained on application.

ALLUM, BHARUCHA & Co.,
Managers.

THE NATIONAL INDIAN LIFE INSURANCE CO., LIMITED.

HEAD OFFICE:—CALCUTTA.

Offers world-wide policies on most liberal terms.

Security unquestioned.

Energetic Agents wanted:—To represent the Company throughout the Deccan.

For prospectus, etc., please apply to

B. RAMCHANDRA & Co.
General Agents,
42, Medows Street, BOMBAY.

HOTELS

THE EVER POPULAR
EMPRESS HOTEL
NASIK ROAD
DEOLALI.
MODERATE CHARGES
FAMOUS FOR CUISINE
SPACIOUS GYMKHANA.

The House that leads in quality
A. VIANELLI,
CONFECTIONER
Chowpatty, BOMBAY.

SALE BY AUCTION

BENNETT & CO.
NO. 22, APOLLO STREET, FORT.

TO-MORROW SATURDAY, the 3rd inst., at 5-30 p.m. (S. T.), Messrs. BENNETT & Co. will sell by public auction at their rooms a quantity of grey and coloured piece-goods, etc.

One lot of China vases, figures flowers, cups, plates, tobacco jars, etc.

AT 2 p.m. (S.T.)

1 secondhand glass fronted miniature office brougham.

1 secondhand rubber-tyred palanquin office shigram, in good order.

1 secondhand rubber-tyred victoria in good order.

1 handsome strong puchsullian arab horse, 14-2, goes well in harness, only reason of selling, owner has purchased a motor car.

1 handsome strong rubber tyred motor body horse carriage, in excellent condition, suitable for a single

1 Rubber tyred degcart, in good order.

1 20-25 H.P. 4 cylinder Oplians car open touring body, bosch magneto new upholstering and painting, in good working order.

THE PROPERTY OF THE BOMBAY GOVERNMENT.

1 English built square Landau by Hooper with lamps, poles and cushion.

1 English built canoe victoria by Hooper with poles shafts, lamps and cushions.

BONA-FIDE SALE.

Rare opportunity for Indian Museums Collectors of Art Treasures, Indian Princes and for wealthy citizens of Bombay.

The most unique collections of art furniture of carved blackwood, teakwood and sandalwood with rare designs representing the studied subjects of old Indian Art, etc., etc.

Under instructions from Miss Goll, sister of the late Mr. E. A. Goll, Messrs. BENNETT and Co. will on MONDAY, the 5th instant at 2-30 p.m. (S. T.) sell by Public Auction, at the ground floor of "Waterloo Mansion" Mayo Road, Fort, opposite the Museum, (where the goods have been removed for sale), all his remaining furniture consisting of valuable and unique collection of rare pieces of carved blackwood and teakwood furniture, such as very rare cabinets of most unique carving, blackwood superbly carved sideboard, upper portion representing the "Teen Darwaja", (three gates), the lower portion the "Kankaria," tank sluice and 3 oil paintings by Gangooly at the back, very handsome superbly carved large frame copy of Jaina Temple dove at Girnar, ancient designs teakwood "Kist" richly carved windows from Bijapur palaces, conventional flowers from the Taj Mahal with solid silver handles, sandalwood carved wall bracket, handsome artistically carved blackwood throne chair with madusa heads, handsomely carved in "Wave" design, blackwood Venetian chair, handsome teakwood hamlet chair in Gothic design, handsome solid blackwood pier table representing Ellora and Elephanta Caves with bronze apsaras (fairy), and huge Primarti and Pandava plate, superbly carved two hundred years old partition originally in the temple of Kathiawar and about 1780 brought to Khaira finest carving of that time, one solid bronze statue of "Shiva" as Mahadeva as lamp or candelebrum, teakwood cabinet representing the middle of Raja Birbal's daughter's palace at Fattehpur Shikri, handsome blackwood and teakwood carved cupboard representing the tomb of Kuthbudin Sha, and in the centre Kutab Minar, large brass wall plate exquisite work Damascus design, brass tray and jug inlaid with silver, a collection of English, French, German, books, etc., etc. Catalogues are published and the above is now on view.

On TUESDAY, the 6th instant, at 2-30 p.m (S.T.) Messrs. BENNETT and Co. are instructed to sell by public auction at No. 41, New Marine Lines, the valuable and handsome teakwood and blackwood artistic furniture, rich glass and crockeryware, best platedware by Reed and Barton, and Ellsington dining table and chairs large mirror sideboard and dinner wagon, drawing room suite in 10 pieces English design cabinets, single and double mirror door almyrahs, dressing chest of drawers, marble top dressing and wash-hand tables, hatsand, one sweet toned piano, handsome flower vases, electric standard lamps, writing tables, bookcases, engraving and oilpaintings, selected seasonwood bedroom furniture, fancy, teapoys, Curzon chairs, revolving chair, Wheeler sewing machine, office tables, verandah benenes, meatsafes, Hinks and Ditmar table and hanging lamps, Persian carpets, China matting cooking utensils, a collection of choice and rare plants in tubs and pots, etc. etc., the property of F. W. Wilson, Esq., Government Electric Inspector and Lieut-Col. E. W. Jennings, I.M.S. and others.

Catalogues will be published and the property is on view.

By order of the Municipal Commissioner, for the City of Bombay, Messrs. BENNETT and Co., will sell by Public Auction, at the Arthur Crawford Markets, on TUESDAY, the 6th instant, at 11 a.m. (B. T.) the right of collecting fair ground and feeding fees from cattle dealers, butchers, and all others at the Bombay Municipal Slaughterhouses, Bandora, for 12 months, from 1st April 1917 to 31st March 1918, and fees in the Fort Market, Arthur Crawford Beef Markets, Arthur Crawford Fish and Mutton Markets, Erskine Road Fish Market, Colaba Fish Markets, Pedder Road Fish Market, Mazagon, Kamatipura Market, Ferguson Road Fish Markets, Parel, Purbhadevi Road and Elphinstone Road Markets, from fresh and salt fish sellers, etc., who sit on the floor or other places not numbered either in line or outside under the eaves of the markets, and also collecting fees for weighing goods at the scales of the Arthur Crawford Markets for 12 months, from 1st April 1917 to 31st March 1918.

For further particulars and conditions of sales, respectively, apply at the Municipal Commissioner's Office, Fort, or at the Office of the Superintendent of Markets, Arthur Crawford Markets, or to the undersigned.

The Municipal Commissioner does not bind himself to accept the highest or any offer.

BENNETT & CO.,
Bombay, 2nd March, 1917.

CRAWFORD & CO.'S SALES.

Under instructions from Messrs. CRAWFORD & Co., Solicitors for W. H. Cardale, Esq., the administrator of the estate and effects of the late Mr. Benjamin Aitken, Messrs. CRAWFORD & Co., will sell by Public Auction on MONDAY, the 12th day of March, 1917, at 3 p.m. (S.T.), at their Auction Rooms, No. 16, Apollo Street, opposite the Government Dockyard, Fort, the effects of the said deceased, such as silver watch and chain, books, wearing apparels, shoes, carpets, holdalls, handbags, camera, blankets, flutes, trunk, wooden boxes, empty bottles, etc.

CRAWFORD & Co.,
Auctioneers.
Bombay, 2nd March, 1917.

SALE BY AUCTION

GANDHI & CO.
AUCTIONEERS & COMMISSION AGENTS.
No. 52 Medows Street.

AUCTION SALE OF 10 BALES HESSIEN CLOTH.

THIS DAY, FRIDAY, the 2nd March, 1917, at 4-30 p.m. (S. T.), Messrs. GANDHI and Co. will sell by Public Auction, at Vadgadi, Old Bardan Gali, at the Godown of Thaker Monji Valji, by order of Sheth Ranchhoddas Valji, and on account and at the risk of defaulting purchaser Thaker Mooljee Jivan.

10 bles Hessien cloth 50 inches by 10 oz., each bale of about 1,000 yards of January, 1917 Shipment.

A deposit of 25 per cent. will be required at the time of sale.

AUCTION SALE OF 60 BALES HESSIEN CLOTH.

THIS DAY, FRIDAY, the 2nd March, 1917, at 4 p.m. (S. T.), Messrs. GANDHI and Co. will sell by Public Auction, at Vadgadi, Old Bardan Gali, at the Godown of Sheth Monji Valji and by his order, and on account and at the risk of undermentioned defaulting purchasers of January, 1917 Shipment.

On account and at the risk of Thaker Mulji Jivan:—

15 bales hessien cloth 50 inches by 10 oz., each of about 1,000 yards.

10 bales Hessien cloth 40 inches by 8 oz., each of about 2,000 yards.

On account and at the risk of Khoja Salemamad Dharani:—

5 bales Hessien cloth 45 inches by 11 oz., each of about 1,000 yards.

5 bales Hessien cloth 40 inches by 10 oz., each of about 2,000 yards.

10 bales Hessien cloth 40 inches by 8 oz., each of about 2,000 yards.

On account and at the risk of Shah Nagindas Damodar:—

10 bales Hessien cloth 40 inches by 10 oz., each of about 2,000 yards.

On account and at the risk of Khoja Gulamhussain Salebhai:—

5 bales Hessien cloth 40 inches by 8 oz., each of about 2,000 yards.

A deposit of 25 per cent. will be required at the time of sale.

GANDHI & Co.,
Auctioneers.
Bombay, 2nd March, 1917.

MESSRS. SORAB JI COWASJI & CO
AUCTIONEERS & COMMISSION AGENTS.
21, Medows Street.

AUCTION SALE OF A VALUABLE IMMOVABLE PROPERTY SITUATE AT BABA DHABU STREET, OUT OF FORT, BOMBAY.

Messrs. SORABJEE COWASJEE and Co. will, under instructions from Mr. Abdul Satar Alli Mahomed, the Administrator *debonis non* of the property and credits of Hajee Mahomed Tar Mahomed, one of the deceased mortgagees, and on account and at the risk of Bai Cooverbai, widow and others, heirs of the deceased mortgagor Abdul Hoosein Dawoodbhai Mithaiwala, and by virtue of the power of the sale reserved to the said Abdul Satar Alli Mahomed under the Indenture of Mortgage, dated the 24th September, 1897, sell by Public Auction on WEDNESDAY, the 7th day of March, 1917, at 4-30 p.m. (S. T.), the undermentioned property on the premises.

PARTICULARS OF PROPERTY.

All that piece or parcel of Government land or ground together with messuage, tenements or dwelling house hereditaments and premises standing thereon, situate lying and being on the Western side of Dhabu Street, outside the Fort of Bombay, in the Registration Sub-District of Bombay, containing by admeasurement 95 1/9 square yards or thereabouts, registered in the Books of the Collector of Land Revenue under Old No. 298, New No. 7588, Old Survey No. 1016 and New Survey No. 4142, and assessed by the Assessor and Collector of Municipal Taxes under C Ward No. 6004 and Street No. 112, and bounded as follows:—That is to say, on the East by the said Dhabu Street, on the West by the sweeper's passage, on the North by the property of Hyderalli Raibhai and on the South by the property of Abdul Hoosein Shaikh Noorcodin.

For further particulars and conditions of sale apply to Messrs. Jehangir Gulabbhai and Bilimoria, Attorneys for the Vendor at their office, 14, Hummum Street, Fort, or to the undersigned auctioneers.

SORABJEE COWASJEE & CO.,
Auctioneers.
Bombay, 2nd March, 1917.

J. S. MODY & CO.
20 APOLLO STREET, FORT.
TEL. NO. 3409.

AUCTION SALE OF UNSERVICEABLE CLOTHING.

Under instructions from the Superintendent Army Clothing Factory Messrs. J. S. MODY & Co., will sell by public Auction THIS DAY, FRIDAY, the 2nd day of March 1917 at 2 p.m. (S.T.), at the Army Clothing Factory, Alexandra Docks, (Entrance from the "Red" Gate) Unserviceable Clothing comprising Frocks, Trousers, Shorts, Flannel Shirts, Jerseys, etc.

The above is on view.

BONA FIDE SALE.

AUCTION SALE ON SUNDAY, the 4th MARCH 1917 AT 2-30 p.m (S.T.)

AUCTION SALE OF RESTAURANT AND HOUSEHOLD FURNITURE.

Messrs J. S. MODY & Co., will on SUNDAY, the 4th day of March 1917, at 2-30 p.m. (S.T.) sell by pubblic auction at Clare Road, Byculla (opposite the Parsi Statue) by order of the concerned the entire furniture etc. of the "French Restaurant" and also the household furniture of the Restaurant owner comprising: sliding glass door cupboards, marble top tables bentwood chairs, marble top counter, electric ceiling fan and lights, glass jars, scents, soaps, sweets, chocolates etc., drawing room suite, almirahs, dining table, chairs, cabinets, phonograph, glass and crockeryware, hot water boiler etc, etc.

The above is on view.

J. S. MODY & CO.,
Auctioneers.
Bombay, 2nd March, 1917.

SPECIAL SHORT PREPAID ADVERTISEMENTS, ETC.

"Wanted," "To Be Let." and "For Sale" Advertisements, when not strictly appertaining to any regular business are charged at the following rates, which must be prepaid:—

Advertisements not exceeding four lines (24 words), Re. 1 per insertion; every additional line (six words), or part of a line, 4 annas. Headings count as two lines.

Advertisements are not received after 6 p.m. for insertion in the next day's paper.

Domestic Announcements.—6 lines, Rs. 2-0-0 per insertion prepaid. Every additional line, annas 4 extra.

Government, Railway, Legal and other Public Notifications.—Twelve annas per line or Rs. 6 per inch. Minimum charge Rs. 2.

Company Prospectuses and Company Notices.—Twelve annas per line or Rs. 6 per inch.

Trade Announcements in Special Short Advertisement Columns.—Four annas per line, or Rs. 2 per inch. Minimum space three lines. No display allowed.

Educational Announcements.—Six annas per line or Rs. 3 per inch. Minimum charge Re. 1-8.

All advertisements are payable strictly in advance.

Subscription Rates, Rs. 30 per annum payable yearly, half yearly, or quarterly in advance.

Special Contract rates for advertisements can be had on application to:

MANAGING-DIRECTOR,
"Bombay Chronicle" Office,
No. 3, Medows Street, Bombay.

MISCELLANEOUS

HOW TO MAKE MONEY at the Races. Send 8 annas stamp to WALEY HOPE, Post Box 411, Bombay. A genuine advertisement. 7181

SECOND-HAND BOOKS and LIBRARIES Purchased. Good Price offered. Apply to Box No. 614, Advt. Dept., "Bombay Chronicle." 7219

JOB PRINTING.—Send any orders you wish to be executed promptly and to your satisfaction to the "BOMBAY CHRONICLE" PRESS, 6 Medows Street, Fort.

WANTED

WANTED—MATRICS on Rs. 20 and P.E.'s on Rs. 25. Apply with testimonials to the EDUCATIONAL INSPECTOR, Gondal. 7231

WANTED—PARTNER with Rs. 1,000 for profitable business or loan. Rs. 1,100 payable after 2 months. Apply to Box No. 618, Advt. Dept. "Bombay Chronicle. 7229

WANTED IMMEDIATELY—2 SHOW-GIRLS FOR CHORUS in Maurice E. Bandman and Wolseley Charles' new musical Comedy and Revue Productions. Apply 10-30 a.m., to-day to Mr. WOLSELEY CHARLES at EXCELSIOR THEATRE. 7244

WANTED—A SMART SHORTHAND TYPIST who will also attend general work and despatching by a Firm of Electrical Engineers. Apply with copies of Testimonials and salary expected to Box No. 621, Advt. Dept., "Bombay Chronicle." 7245

WANTED.—2 Good TYPISTS, One RECORD CLERK and One ACCOUNTANT; salary Rs. 40, 50 and 60 respectively. Apply COMMANDANT, Works Directorate Depot, Dadar, Bombay. 7211

WANTED—AGENTS for the SALE of "THE BOMBAY CHRONICLE" in the principal cities of India. For terms communicate with the MANAGING-DIRECTOR, Indian Newspaper Co., Ltd., 6, Medows Street Fort, Bombay.

WANTED—A CAPABLE and EXPERIENCED CARDING and SPINNING MASTER to take charge of a Mill in Northern India, send testimonials stating terms. Apply Box No. 619, Advt. Dept., "Bombay Chronicle." 7232

WANTED—One experienced HINDU GRADUATE to fill the post of HEAD MASTER, in the Seth Chaturbhuj Shivjee Anglo-Gujarati School. Pay Rs. 50 to begin with, and future chances for good work. Therefore candidates need apply with testimonials to the

SECRETARY,
Chaturbhuj Shivjee Anglo-Gujarati School,
7175 Cannel Road, Cawnpore.

WANTED—Everybody to know that "Free Treatment of Accidents and Injuries" together with a Prospectus is sent free to any address by THE KALPATARU AYURVEDIC WORKS & STORES (Borasanko, Calcutta), *the Best and Biggest Ayurvedic House in India*, manufacturing GENUINE SHASTRIC Medicines and MACHINE-MADE TABLETS under direct supervision of its founder MAHAMAHOPADHYAYA KAVIRAJ GANANATH SEN, SARASWATI, M.A., L.M.S.

Apply to-day at once.

FRENCH INSTITUTE.

AN EVENING CLASS for BEGINNERS will be opened from the 15th of February: MONDAYS, THURSDAYS, 6-30 to 7-30. Rs. 8 per month payable in advance, or Rs. 40 for six months. It is particularly important not to miss the first lessons. Apply to PROF. LOUIS PELTIER, Thoburn House, Apollo Bunder, Bombay.

FOR SALE

FOR SALE—One WESTINGHOUSE D. C. shunt wound 15 B. H. P. 460 volts 900/1100 R. P. M. complete with shunt regulator and pulley. Apply to Box No. 15, Advt. Dept. "Bombay Chronicle." 1085

FOR SALE.—A MOTOR OMNIBUS, 4 cylinders H.P. 40 to 45, maker Crossly, carrying 5 tons convertible into motor lorry. Apply for particulars to Box No. 587, Advt. Dept., "Bombay Chronicle." 7099.

FOR SALE

FOR SALE or ON HIRE—A well established TYPE and LITHO PRESS complete. Apply Box No. 617, Advt. Dept., "Bombay Chronicle." 7222

FOR SALE.—A 6 cylinder 30 H.P. Clement Bayard fitted with a luxurious sevented cabriolette body, electric lights, self starter.

A 4 cilinder 12-14 H.P. MORS CAR fitted with a five seated comfortable torpedo body, in excellent condition, hood, wind screen, side tail and head lamps, stepney wheel very silent, economical in running 25 miles to a gallon.

A 4 cylinder 20-25 H.P. ARGYL CAR, fitted with comfortable seven seated body, in very good order, hood, wind screen, stepney, side, head and tail lamps. Apply:—

HORMASJI SORABJI & SONS,
7242 6, New Queen's Road, Bombay.

TO BE LET

ON HIRE.—WELLINGTON MEWS, offer debent turnouts on hire by day, month, or year. 7230

TO BE LET—GODOWNS and upper 3 floors suitable for offices, clubs, residence, hotel, etc. situated at Appolo Street, near Share Bazar, Fort, opp. Messrs. LIPTONS, Ltd. Rent moderate. Apply to HARIRAM NATHUBHAI, c/o Messrs. Dharsi Nanji & Co., Danabunder, Bombay No. 3, Tel. No. 1311. 7188.

PUBLIC NOTICES

BANK OF BOMBAY.

THE BANK will be closed on THURSDAY, the 8th instant, that day being a Public Holiday (Holi) under the Negotiable Instruments Act 1881.

R. AITKEN,
Secretary and Treasurer.
Bombay, 1st March, 1917. 7241

NOTICE.

THE KURLA PUBLIC are hereby informed that the Municipal Quarterly Accounts for the Quarters ending 30-9-16 and 31-12-16 have been published for information.

(Sd.) S. S. BILGRAMI,
President,
Kurla Municipality.
Kurla 27th Feb. 1917. 7236.

NOTICE.

OFFICES of H. M. MEHTA & Co., Mill Stores Trading Co. of India, Ltd., Victoria Mills, Ltd., Jubilee Mills, The Zenith Life Assurance Co., Ltd. and the London and Lancashire Fire Insurance Co., Ltd., will be removed to New Premises No. 123, Esplanade Road, from 1st March. 1917, where all correspondence should be addressed. 7162.

THE PREMIER MILLS, LTD.

SEALED TENDERS will be received by Messrs. The CURRIMBHOY EBRAHIM & SONS Ltd., Agents of the above Mills up to 1 p.m., on THURSDAY, the 15th inst. for the construction of the building of the above Mills, consisting of main block including Rope alley, Engine and Boiler House, Chimney, Mechanic Shop, and Loom Shed and also for excavation and building of Mill reservoir and underground Tunnel.

2. Printed forms of tender giving schedule of rates, may be obtained free of charge from Messrs. Nowrosjee Wadia and Sons, Consulting Engineers and Architects, Home Street, Fort, Bombay.

3. Form of Agreement and General specification and Conditions and Plans can be seen by intending tenderers at the Offices of the abovenamed Messrs. Nowrosjee Wadia and Sons.

4. Tenders must be accompanied by a deposit of Rs. 5,000 to be paid to us and to be forfeited in case of withdrawal of Tender or refusal to sign or carry out the Contract.

5. Deduction at the rate of 10 per cent to make the total deposit not exceeding 10 per cent. on the amount of Contract will be made from the bills of the Contractor whose tender may be accepted.

6. Messrs. The Currimbhoy Ebrahim & Sons Ltd do not bind themselves to accept the lowest or any tender.

CURRIMBHOY EBRAHIM & SONS LTD.,
Agents,
7246 The Premier Mills Ltd.

S. S. "CITY OF NAGPUR" HAVING ARRIVED.

CONSIGNEES are requested TO TAKE DELIVERY of their CARGO as per Bills of Lading, Packages exceeding 30 cwts. in weight will be landed on the quay at the risk and expense of the consignees unless boats are sent alongside to take delivery without delay.

Chafed or broken packages must be surveyed before removal from the Landing Shed and within one week of their being landed, otherwise no claim will be recognised. The undersigned decline to survey Goods removed to the Unclaimed Warehouse.

Captain Metcalfe will attend every morning to survey damaged and broken packages. All claims must be certified by him and sent in within a month of Steamer's arrival, or they will not be paid.

EDWARD BATES & SONS' AGENCY,
(Killick, Nixon and Co.)
Agents.
Home Street,
Bombay. 7237.

THE NEW EAST INDIA PRESS CO., LIMITED.

NOTICE.

NOTICE IS HEREBY GIVEN that as resolved and passed by the Shareholders of the above Company at their 42nd. Annual Ordinary General Meeting, held this afternoon, a DIVIDEND for the year ended 30th September, 1916, at Rs. 80 per Share (free of Income Tax) will be paid on and after WEDNESDAY, the 7th day of March, 1917, between 12 noon and 3 p.m. (Bombay Time) at the Registered Office of the Company, Royal Insurance Buildings, Churchgate Street, Fort, Bombay, to those Shareholders whose names appear in the Company's Register on 28th February, 1917, on production of Share Certificates.

By Order,
MOOLJEE JAITHA & CO.,
Secretaries and Treasurers.
Bombay, 28th February, 1917. 7233

PUBLIC NOTICES

Bombay, 21st February 1917.

To

T. W. BIRKETT, Esq.,
Sheriff of Bombay.

Sir,

We, the undersigned citizens of Bombay, have the honour to request you to convene a PUBLIC MEETING of the inhabitants of Bombay for the purpose of inviting the whole-hearted support of the people of the Bombay Presidency to the Government of India WAR LOAN.

We are, Sir,
Your obedient servants,

Jamsetjee Jeejeebhoy.	B. Scott.
Narayen Chandavarkar.	Shapoorji Broacha.
Ebrahim Rahimtoola.	S. A. Shah.
Sassoon David.	P. R. Cadell.
Dinshaw Petit.	Purshotamdas Thakurdas.
D. E. Wacha.	S. L. Batchelor.
Vithaldas D. Thackersy.	M. B. Chaubal.
Cowasji Jehangir.	Currimbhoy Ebrahim.
A. B. Marten.	N. C. McLeod.
Chunilal Mehta.	Chimanlal Setalwad.
Dorab Tata.	J. J. Heaton.
Stanley Reed.	Balchandra Krishna.
Lallubhai Samaldas.	F. C. O. Beaman.
F. L. Sprott.	H. A. Wadya.
Robert Aitken.	M. N. Hogg.
A. J. Billimoria.	Robert Barlow.
F. A. M. Vincent.	Faiz B. Tyabjee.
J. A. D. McBain.	F. L. Croft.
R. Woollcombe.	Pheroze Sethna.
George Miller.	H. A. L. Hopper.
B. G. Horniman.	Ralph Kidd.
D. N. Bahadurji.	A. H. Froom.
J. A. H. Fyfe.	Mahomedbhoy Currimbhoy.
K. E. Dadachanji.	R. H. Brooke.
S. J. Gillum.	M. R. Jayaker.
S. R. Gokhale.	B. B. Desai.
Mathradas Goculdas.	Meyer Nissim.
H. P. Stringfellow.	Leslie Crawford.
Ashton Street.	L. Robertson.
J. Crerar.	R. W. Harter.
Narayan Dabholkar.	Sorabji E. Warden.
Mahomed Hajeebhoy.	P. W. Monie.
Nigel F. Paton.	F. C. Rimington.
Mirza Ali Mahomedkhan.	G. S. Row.
W. C. Shepherd.	J. B. Petit.
N. H. P. Sukhia.	J. P. Orr.
J. Baptista.	S. R. Bomanji.
H. P. Hobblethwaite.	Rahimtoola Currimbhoy.
Rustamjee B. Jeejeebhoy.	J. B. Kanga.
H. C. Coyajee.	F. E. Dinshaw.
A. C. Rumboll.	Rustom D. N. Wadia.
Sheriff D. Canjee.	Cowasjee Jehangir (Junior).

and many others.

In accordance with the above requisition I hereby call a PUBLIC MEETING of the inhabitants of Bombay in the TOWN HALL on MONDAY, the 5th of March 1917, at 5-45 p.m. (S.T.).

THOMAS WILLIAM BIRKETT.
Sheriff of Bombay.

Bombay, 1st March, 1917.

NOTICE.

FOR SALE—GODOWN at Musjid Siding Road, No. 80, close to Seamen's Institute, Prince's Dock. The property belongs to Farbenfabriken, Bayer and Co., Ltd., and stands on Port Trust land held under fifty years' lease, dated 1st October, 1881. The area of the land is 1,091 3/9 square yards or thereabouts and the rent payable to the Port Trust amounts to Rs. 181-14-3 per mensem. Property tax payable as assessed by the Municipality. A monthly rent of Rs. 600 is received at present. Copy of the lease can be inspected at the undersigned's office during office hours. Offers in sealed covers superscribed with the words "Godown Offer" will be received by the undersigned up to 10th March, 1917, 6 p.m. Payment to be made within two months of acceptance of offer and Rs. 2,000 to be paid as earnest money on the date of acceptance. Right is reserved to refuse any offer without assigning any reason.

P. S. MELLOR.
Liquidator of Hostile Firms, Bombay.
Canada Building, Home Street, Fort.
Bombay, 24th February, 1917. 7240

THE FRAMJEE PETIT SPINNING & MANUFACTURING CO, LTD

NOTICE IS HEREBY GIVEN that a DIVIDEND for the half year ended 31st December, 1916, at the rate of Rs. 60 (Sixty) only per Share will be paid on and after TUESDAY, the 6th MARCH, 1917, at the Registered Office of the Company No. 21-27, Hornby Road, Fort, between 12 and 3 p.m., (S.T.), to those Shareholders whose names will have stood on the Register of Shares on WEDNESDAY the 28th FEBRUARY, 1917, on production of Share Certificates.

NOTICE is also given that the TRANSFER BOOKS of the Company will be CLOSED from THURSDAY, the 1st MARCH to WEDNESDAY, the 14th MARCH, 1917, both days inclusive.

By order of the Board,
For the Framjee Petit Spg. & Mfg. Co., Ltd.,
D. M. PETIT SONS & CO.,
Agents.
Bombay, 28th February, 1917. 7235

THE AKOLA & MID INDIA SPINNING, WEAVING & MANUFACTURING COMPANY, LTD.

NOTICE.

NOTICE IS HEREBY GIVEN that the ELEVENTH ORDINARY GENERAL MEETING of the Shareholders of the above Company, will be held at the Registered Office of the Company, in Canada Buildings, Fort, Bombay, on Thursday the 22nd March 1917, at 4 p.m. (S.T.) to transact the following business.—

I.—To receive and adopt the Directors' Report and the audited Balance Sheet made upto 31st December 1916
II.—To sanction the declaration of a Dividend.
III.—To elect two Directors in the place of the two retiring Directors who are eligible for re-election.
IV.—To appoint Auditors, and fix their remuneration for the current year.
V.—To transact any other business which the Directors may bring forward at the meeting.

The TRANSFER BOOKS of the Company will be closed from 12th March to 26th March 1917 both days inclusive.

By order of the Board.
TRICUMJEE WADIA & Co.,
Secretaries, Treasurers & Agents.
Bombay, 1st March 1917. 7250

Dr. C. BISON'S SELF-PROTECTOR.

Fills up the lost and destroyed vitality, strengthens the nerves, rebuilds the worn-out constitution and thus makes the living real from unpleasant and tired life. Rs. 3.

AMERICAN MEDICO OFFICE,
22, Church Gate Street, Bombay.

THE MANECKJEE PETIT MANUFACTURING COMPANY, LTD.

A DIVIDEND at the rate of Rs. 60 per Share for the half year ended 31st December, 1916, declared at the Ordinary General Meeting of the Shareholders held this day, will be paid on and after the 6th MARCH, 1917, between the hours of 12 noon and 3 p.m., (S.T.), to those Shareholders whose names shall stand on the Register of the Company this day, on production of their Share Certificates.

The TRANSFER BOOKS of the Company will be closed from THURSDAY, the 1st MARCH to WEDNESDAY, the 14th MARCH, 1917, both days inclusive.

By order of the Board,
For The Maneckjee Petit Mfg., Co., Ltd.
D. M. PETIT SONS & CO.,
Agents.
Bombay, 28th February, 1917. 7234

LEGAL NOTICES

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

TESTAMENTARY AND INTESTATE JURISDICTION.

GEORGE V by the Grace of God of the United Kingdom of Great Britain and Ireland, and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India.

Petition for Letters of Administration to the Property and Credits of VITHALDAS PREMJI PAREKH, late of Bombay Bania Hindu Inhabitant, an Accountant, in the Jost Engineering Co., Ltd., residing at Bhuleshwar without the Fort...Deceased.

RAMAKANT VITHALDAS PAREKH, a son of the deceased abovenamed of Bombay Bania Hindu Inhabitant, a clerk, in the employ of the Jost Engineering Co., Ltd., residing at Bhuleshwar without the Fort...Petitioner.

All persons claiming to have any interest in the Estate of the abovenamed deceased are hereby cited to come and see the Proceedings if they think fit before the Grant of Letters of Administration.

Witness Sir BASIL SCOTT, Knight, Chief Justice at Bombay aforesaid this Seventeenth day of February, in the year of our Lord one thousand nine hundred and seventeen and in the seventh year of our Reign.

Seal of the High Court of Bombay.

(Sd.) A. M. KAJIJI,
Registrar

(Sd.) P. B. MALABARI,

The 26th day of February, 1917.
Messrs. PURNANAND & CO.,
7238 Petitioner's Attorneys.

SALE BY AUCTION

MENESSE & CO.

No. 35, HUMMUM STREET, FORT.

AUCTION SALE OF BUILDING MATERIALS.

Under instructions from the Bombay Improvement Trust, Messrs. MENESSE and Co. will sell by Public Auction, on FRIDAY, the 2nd March, 1917, at 3-30 p.m. (S.T.), on the premises, the materials for the removal of the following buildings:—

Building Street No. 122-142, 118-120, 74-78, 34-35, and 80 case No. 112, 113, 524, 525 Sandhurst Road, West and Islampura Building Street No. 127 case No. 201 Haines Road.

MENESSE & CO.,
Auctioneers.

IN 5 MINUTES
BIKSON'S RHEUMATISM BALM
cures all kinds of pain.
TRY IT
Two Sizes: Re. 1 and As. 12.

LEGAL NOTICES

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

ORDINARY ORIGINAL CIVIL JURISDICTION.

Suit No. 958 of 1911.

DINSHAW DHUNJIBHOY NASIKWALLA & another ..... Plaintiffs.

v/s.

RABIABI, widow & others ..... Defendants.

PURSUANT to the Decree Absolute made in the above suit and bearing date the 25th day of November 1912, the following immoveable property will be sold by public auction by the Commissioner of this Honourable Court at his Office in the Court house on FRIDAY, the 2nd day of March, 1917, at the hour of 4-30 o'Clock in the afternoon (S.T.)

PARTICULARS.

All the right, title and interest of the plaintiffs and the defendants abovenamed in

LOT No. B

containing 32 pieces of Khoti land admeasuring 65 acres and 3 gunthas and 4 pieces of Government land admeasuring 35 gunthas.

LOT No. C.

19 pieces of Khoti land admeasuring 4 acres and 18 gunthas and 10 pieces of Government land containing 1 acre and 17 gunthas.

LOT No. D

17 pieces of Khoti land containing 2 acres and 25 gunthas and 22 pieces of Government land containing by admeasurement 4 acres and 16 gunthas. This lot contains the Khot's Bungalow.

LOT No. E

3 pieces of Khoti land containing by admeasurement 33½ gunthas and 3 pieces of Government land containing by admeasurement 11½ gunthas.

LOT No. F

3 pieces of Khoti land containing by admeasurement 1 acre and 17½ gunthas and 7 pieces of Government land containing by admeasurement ¼ acres and ½ guntha.

LOT No. G

4 pieces of Khoti land containing by admeasurement 19 gunthas and 4 pieces of Government land containing by admeasurement 1 acre and 30½ gunthas.

LOT No. H

4 pieces of Khoti land containing by admeasurement 2 acres and 10 gunthas and 2 pieces of Government land containing by admeasurement 16½ gunthas.

LOT No. J

2 pieces of Khoti land containing by admeasurement 1 acre and 16½ gunthas and 3 pieces of Government land containing by admeasurement 2 acres and 10 gunthas.

LOT No. K.

27 pieces of Government land containing by admeasurement 6 acres and 38 gunthas.

LOT No. L

7 pieces of Khoti land containing by admeasurement 3 acres and 32½ gunthas and one piece of Government land containing by admeasurement 29½ gunthas.

LOT No. M

8 pieces of Khoti land containing by admeasurement 1 acre and 31½ gunthas.

LOT No. N

8 pieces of Khoti land containing by admeasurement 1 acre and 12½ gunthas and 20 gunthas of Government land containing by admeasurement 9 acres and 27½ gunthas.

LOT No. O.

6 pieces of Khoti land containing by admeasurement 17 acres and 36 gunthas and 3 pieces of Government land containing by admeasurement 22 gunthas.

LOT No. P

9 pieces of Khoti land containing by admeasurement 1 acre and 33½ gunthas and 3 pieces of Government land containing by admeasurement 12½ gunthas.

For further particulars and conditions of sale, application should be made at the Office of the said Commissioner or at the Office of Messrs. Ardeshir, Hormusji, Dinshaw & Co., Attorneys for the Plaintiffs abovenamed at No. 29, Esplanade Road, Fort, Bombay.

Dated this 20th day of January 1917.

(Sd.) H. H. WADIA,
7130. Commissioner.

AMUSEMENTS.

HAVE YOU SEEN
the film version of NEWMAN FLOWER'S world famous novel entitled
THE
ANSWER?
It answers, with perfect reverence and simple clearness, the passion cry of half the civilized world of this war-torn day
TO
IS GOD DEAD?
In these days of strife and horror, how often is this question asked by many? See the solution to it.
THRICE NIGHTLY:—7, 8-45 AND 10-30.
USUAL HALF RATES.
BOOK YOUR SEATS AT
NEW ALEXANDRA
NEAR CRAWFORD MARKET.

THE
GREAT EASTERN CINEMA
THE ASIAN CINEMA HALL
(Late Edwards Theatre) Kalbadevi Road.
CHANGE OF PROGRAMME EVERY SATURDAY.
3 SHOWS TO-NIGHT
6-30. 8-0 & 10 p. m.
This week a very powerful War Drama
"NONE BUT THE BRAVE"
WITH
other Comic and Dramatic Films.
POPULAR HALF PRICES.

AMUSEMENTS.

ROYAL OPERA HOUSE
THE THEATRE DE LUXE
DAILY
AT 5-30 AND 9-30.
THE MOST UNIQUE
and
REFINED ENTERTAINMENT
ever brought to India.
THE ROYAL ITALIAN CIRCUS
Patronised by the
ELITE OF SOCIETY.
IMPORTANT ANNOUNCEMENT.
TO-NIGHT
FRIDAY, AT 9-30
will be presented
A SPECIAL
BENEFIT PERFORMANCE
in aid of the
ITALIAN RED-CROSS WAR FUND
When the whole of the gross receipts will be devoted to the above Fund.
RESERVE SEATS
AT S. ROSE & CO.

6-30 To-night 10
PALACE OF VARIETIES
GAIETY THEATRE
Presents
MISS ESSIE JENNINGS
MISS ESSIE JENNINGS
In Another latest
"WHEN THE BOYS COME MARCHING BACK TO BLIGHTY"
"I've got a Girl in Pekin"
"A ROSE. A KISS. A RING"
MY BIRD OF PARADISE.
C. MORRIS
Comedian and Dancer.
Return Visit
of
MISS MONA
MISS MONA
The Popular Bombay Soubrette
in her latest
CATCHY CHORUSES
Intercepted by
A GREAT LONDON PRODUCTION
THE CHILDREN OF THE CIRCUS.
A thrilling Circus Drama in 3 Parts replete with most sensational situations from start to finish.
Featuring Miss Baptista from the London Olympia.
Exciting Circus Scenes and Wonderful Performing Animals
AND
KEYSTONE COMEDIES.
SPECIAL NOTICE.
PROBABLE WINNER OF TO-MORROW'S RACES SHOWN TO-NIGHT.

ANGLO-AMERICAN CINEMA,
SANDHURST ROAD
(East of Olympia Cinema)
Where
A Mystery of Mysteries. Unique piece in the pictorial world, full of sensation and thrill. To see it is to admit the highest advancement of science that a human brain can ever achieve. Instruction and amusement going side by side. It keeps your heart beating as episode after episode meets your eyes.
TO-NIGHT.
THE MYSTERY OF AL-SIN
III PART.
EXTRA PRIZE SHOWS ON SATURDAY AND SUNDAY AT 3-30 p. m.
MATINEES ON SATURDAY AND SUNDAY AT 5-15 p. m.
A SUPER SERIAL.
45,000 ft. Long. 8,000 ft. Weekly.
Al-Sin the self-styled "Higher one" and his gang of resourceful desperados will stand at your service to give you a touch of their mightiness in Science, Art and foresight.
Fail not to pay a visit and you shall not have cause for regret.
To be distributed
RS. 500 CASH PRIZES.
amongst the on-lookers.

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AMUSEMENTS.

WEST END CINEMA
WEST END CINEMA

THE FILM THAT WILL MAKE YOU LAUGH.
THE FILM THAT WILL MAKE YOU CRY.
PATHOS, EXCITEMENT & HUMOUR CLEVERLY BLENDED.

THE PRIMROSE PATH!

DON'T MISS THIS SPLENDID FILM.
IT IS AT THE COOLEST AND MOST COMFORTABLE PICTURE PALACE IN BOMBAY.

4 SHOWS DAILY 4

At 5-15, 6-45, 8-30 and 10 p. m. (S. T.)

WEST END CINEMA
WEST END CINEMA

THE EMPIRE

which shows the pick of the world's masterpieces.

TO-NIGHT at 6-30, 8-30 & 10 p.m.

"THE LIGHT (A 5-PART GOLD ROOSTER PLAY)
(A 5-PART GOLD ROOSTER PLAY) THAT FAILED."

EXCELSIOR THEATRE

BOMBAY'S PREMIER PLAY HOUSE

TO-NIGHT AT 9-45 ! LAST 2 NIGHTS !

ANOTHER COMPLETE CHANGE OF PROGRAMME.

MAURICE E. BANDMAN presents WOLSELEY CHARLES Co.

"THE SCAMPS"

In the Merry Vaudeville Entertainment.
New Music : Original Songs : Rollicking Fun : Up-to-date Burlesques.
HALF PRICE MATINEE NEXT SUNDAY AT 6 P. M.
Plans at ROSE & Co.

EVERY EVENING AT 6-30, Pathes beautifully coloured Masterpiece
"THE KING OF THE AIR."

WAR ! WAR ! WAR !

IS WAR A SIGN OF THE TIMES ?
All should hear what the Bible says about this, at
NEW HALL
APOLLO BUNDER,
SUNDAY, MARCH 4, AT 6-30 P.M.
The Public are invited.

PRIZE RUPEES 500

Free from any poisonous drug
BEWARE OF IMITATIONS.

"YOUTH"

"RHEMANI PHARMACY'S" REAL YAKUTI
Called "YOUTH" Contains
AMBER, MUSK, PEARLS

And high qualities of drugs. It is specially prepared for ROYAL FAMILIES and is THE REAL LIFE-GIVING NECTAR. "YOUTH" is SECOND TO NONE for all NERVINE DISEASES and LOST MANHOOD. It requires no recommendation as it has become too FAVOURITE and WELL-KNOWN to the Public.

Price per Bottle,
1 oz. Rs. 7. 2 ozs. 13. 4 ozs. Rs. 25.
RHEMANI TONIC PILLS.
Specially for Lost Manhood only.
20 Pills Re. 1-4. 40 Pills Rs. 2.
V. P. P. Extra.

RHEMANI PHARMACY,
Aga Building, Parel Road (Bhindi BAZAR),
BOMBAY No. 9.

GRAND BONA-FIDE SALE
OF
WATCHES, CLOCKS etc.,
PRICES IMMENSELY REDUCED
A visit earnestly solicited
KASANJI DAYALJI DESAI
WATCH & CLOCK DEALER,
144, Abdul Rehman Street,
BOMBAY.

ASTHMA

Radical and Sure Cure.

Naisapur,

To
Messrs. K. P. Ray & J. P. Ray Bros.,
Benares City.

Dear Sirs,

Reference your Post Card No. 24/32 dated 18th May 1915. Your specific for Asthma is being used from 3rd July 1915 and there is still medicine for 10 days more. Even three months previous to taking your medicine and also ever since using your specific, she is free from the complaint. Your patient is now 20 years of age. . . .

Yours, faithfully,
V. N. MOHADEVA AIYER,
Deputy Inspector of Vaccination.
Naisapur, Kishna.
V. N. M. Husband of your Patient.

Correspondents are requested to quote this paper.

G. W. M. Reynolds' Works.
BIG TYPE EDITION
MYSTERIES OF LONDON.

Complete set of 19 vols. printed in bold type and on superior glazed paper.
Original Price Rs. 30. Now reduced to Rs. 7. 6 vols. at a time Rs. 3-12. Single volume As 12.

		Per set. Rs. a. p.
The Mysteries of the Court of London	In 17 Vols.	10 0 0
,, Single Vol. annas 12.		
Secret Memoirs of a Clergyman's Daughter.	,, 4 ,,	6 0 0
Faust, A Romance.	,, 2 ,,	1 8 0
The Soldier's Wife.	,, 2 ,,	1 4 8
Mary Stuart.	,, 2 ,,	1 4 0
Robert Macaire (or the French Bandit in London).	,, 2 ,,	1 0 0
Empress Eugene's Boudoir	In 3 Vols.	2 0 0
Agnes or Beauty & Pleasure	,, 9 ,,	5 0 0
Seamstrees.	,, 3 ,,	1 8 0

For copies apply to:—
THE SUPERIOR WATCH Co.,
Post Box No. 107. (C.) Madras, E.
171

COMMERCIAL.

CABLE QUOTATIONS.

COTTON.

LIVERPOOL COTTON.

(REUTER'S TELEGRAM.)

Liverpool, Feb. 27th.

		Bales
Total Day's Sales at Liverpool		7,000
,, ,, Sales on Spec. & for Exp.		700
,, ,, Sales of East Indian		20
,, ,, Imports		6,000
,,		11.43+7
Mid. Americans		22.65 Unchgd.
Egyptian F. G. F.		
New York 11 a.m. (As known in Liverpool at closing time.)	March	16.53+ 6
	May	16.46— 5
New Orleans 10 a.m.	March	16.20+ 5
	May	16.04+11

OPENING TONE AND PRICES.

Liverpool, Feb. 27th.

FUTURE DELIVERY PRICES :—

Months.	To-day's opening price.	
February	10.96	
Feb.-Mar.	10.92	
Mar.-Apl.	10.88	+4
Apl.-May	10.83	
May-June	10.78	
June-July	10.72	
July-Aug	10.65+3	
Aug.-Sept.	10.40+2	
Sept.-Oct.	10.11+3	
Oct.-Nov.	9.95+2	
Nov. Dec.	9.86	
Dec.-Jan.	9.81	+3
Jan.-Feb.	9.78	
Feb.-Mar.	9.78	

Prices taken at 10-10 a.m. nearest actual values.

CLOSING PRICES.

Liverpool, Feb. 27th.

Months.	To-day's closing price.	
February	11.07+15	
Feb.-March	10.89+11	
March-April	10.94	
April-May	10.84	+10
May-June	10.78	
June-July	10.71+9	
July-Aug.	10.46+8	
Aug.-Sept.	10.15	
Sept.-Oct.	10.00	
Oct.-Nov.	9.90	+7
Nov.-Dec.	9.85	
Dec.-Jan.	9.82	
Jan.-Feb.	9.82	
Feb.-Mar.		

CLOSING EGYPTIAN FUTURE PRICES.

Liverpool, Feb. 27th.

Months.	To-day's price.
March	21.40+10
May	20.15+25
July	19.70+15

ADDITIONAL QUOTATIONS.

Liverpool, Feb. 27th.

M. G. Bengal Good	8.57	
,, ,, Fully Good	8.77	
,, ,, Fine	9.00	
,, No. 1 Oomra Good	9.27	
,, ,, Fully Good	9.45	
,, ,, Fine	9.70	+10
,, Broach Good	10.49	
,, ,, Fully Good	10.77	
,, ,, Fine	10.85	
,, Scinde Good	8.42	
,, ,, Fully Good	8.60	
,, ,, Fine	8.85	

AMERICAN MARKETS.

New York, Feb. 26th

Day's Receipts at all U. S. Ports	12,000
,, Exports to Great Britain	4,000
,, to Continent	5,000
Fair Rio Coffee (No. 7 quality)	9½
Demand Bills	4.75.35
Silver Commercial Bars	77½

MONEY MARKET.

London, Feb. 26th.

Bar Silver Spot	37 1/2
Closing Tone of Silver :—Indian selling—Quiet.	
Discount, Bank of England Rate 5½ per cent. since 18th ultimo.	
Discount Bank Bills 3 m/st	5½
Discount Indian Bank Bills 6 m/st	5 3/16
,, Fine Trade Bills 3 months	5½
,, ,, ,, 6 ,,	5½
Interest day to day loans	4½
,, 7 day market loans	4½
Consols 2½%	52½ Unchgd.
Rupee Paper 3½%	43
Indian Stock 3½% Sterling Loan	63½ —¼
Government Securities 3%	54½
Ex. On London at Paris Francs	27.60 Unchgd.

WAR LOANS.

London, Feb. 26th

3½% 1925—1928	£84½ Unchgd.
4½% 1925—1945	£90

MISCELLANEOUS MARKETS.

London Feb 26th.

WHEAT.
SOUTH AMERICAN.

Rozario Santa Fe—62½ lbs. Afloat	39/9

AUSTRALIAN.

South Australian Value	32

BARLEY.

Karachi Barley Afloat Sellers	76

SEEDS.

Rapeseed, Ferozepore usual Bold Quoted but not offered	Jan.-Feb. 96
Rapeseed, Brown, Cawnpore 416 lbs. ex-Ship Jan.-Feb. Buyers	97
Toria Rapeseed Feb.-Mar. Nominal	93

LINSEED.

Linseed Bombay per 416 lbs. ex-Ship Afloat Paid	111/6
Linseed Calcutta Feb.-Mar. Nearest value firm	114

METALS.

English best Selected Copper	£146
Standard Copper G. M. B. Nominal	£139½
Hard Spelter Nominal	42½

FREIGHT.

Coals :—Cardiff to Bombay Canal.—Nominal.

JAVA SUGAR.

Raw Java Nos. 16/18 C. & F. Calcutta, Feb.-Mar.	22/6
Raw Java, C. & F. Bombay Feb.-Mar.	22/9
do do Karachi Feb.-Mar.	22/10
Fine White Java C. & F. Calcutta Feb.-Mar.	24/9
do. do. Bombay Feb.-Mar.	25
do. do. Karachi Feb.-Mar.	25/1

RUBBER.

Para Rubber Fine Hard Cure Feb.-Mar. Sellers	3/4½
Plantation First Latex Crepe April-June Paid	3/2½

It is understood that the Bishop of Nagpur will pay an episcopal visit to Mesopotamia early in April next.

An aaccident occurred to Miss Spanion daughter of Mrs. Spanion, wellknown in Calcutta and Bangalore, sustaining severe injuries to her arm. Miss spanion was returning from a visit to her sister and brother-in-law, Mr., and Mrs. Fawcett who were in the district when a bullock-cart in which she was travelling upset and she fell down. She is being treated at the Lady Curzon Hospital.

BOMBAY MARKETS.

COTTON.

(From our Commercial Correspondent.)

March, 1.

Market at Colaba opened steady with M. G. Good Broach at Rs. 389 and declined to Rs. 388/4 on jobbers selling.

There is a lettle doing in contricts but a fair demand for ready cotton from Japan Houses.

Quotations are :—
M. G. Good Broach 388/4.
M. G. Fully Good Bengal 278/9.
M. G. K./Akola 362.

THE BOMBAY COTTON EXCHANGE CO., LD.

Market Quotation for Ready and Forward Delivery Contracts as fixed by the Rate Committee of the Exchange.

COLABA 1st March, 1917, 5-30 p.m.

Growths.	Super-fine	Fine	Fully Good	Delivery
Bengals (M G)	303	293	283	.. Ready
Bengals (M G)	..	291	281	.. 25th Mar. 17
Scinde-Punjab (M G)	..	294	284	.. Ready
	..	282	282	.. 25th Mar. 17
Khandesh (M G)	..	351	324	.. Ready
	..	353	325	.. 25th Mar. 17
Jalna (M G) G S	..	..	342	.. Ready
Barsee (M G) G S	..	..	365	.. Ready
Oomra M.G. (Fair-Staple.)	..	..	..	..
Akola Khang. Karanja (M.G.)	..	360	342	.. Ready & .. 25th Mar. 17
Oomrawatee descriptions (M.G.)	..	360	342	.. Ready & .. 25th Mar. 17
Dhamangaum Poolgaum (M.G.)	..	362	344	.. Ready .. 25th Mar. 17
Yeotmal (M.G.)	..	365	347	.. Ready .. 25th Mar. 17
	..	368	350	.. Ready .. 25th Mar. 17
Nagpore Kampti (M.G.)	..	370	352	.. Ready .. 25th Mar. 17
Wardha H'ghat (M.G.)	..	375	357	.. Ready .. 25th Mar. 17
	..	377	359	.. Ready
Broach (M.G.)	..	376	358	.. 25th Mar. 17
	..	378	360	.. 25th Mar. 17
	..	396	..	.. Ready New
	..	389	..	388 25th Apl. 17
Wadhwan (M.G.) H.G.	..	412	397	.. Ready New
	..	400	385	.. Ready
Mathla	..	..	..	..
	..	343	333	.. Ready
	..	345	337	.. 25th Mar. 17
Bhagalkote Bijapur (M.G.)	..	..	..	402 April/May 17
Sawgd. Dharwar	..	..	..	404 April/May 17
Westerns (M.G.)	..	..	..	399 May/June 17
Westerns (H.G.)	..	..	..	389 May/June 17
Compta (M.G.)	..	..	..	..
Mixed (M.G.)	..	..	..	408 April/May 17
	..	..	..	410 April/May 17

WHEAT AND SEEDS.

The following are to-day's closing rates as issued by the Marwari Chamber of Commerce.

Bombay, March 1st—4 p.m.

Ready.	Bazaar Terms. Rs. a. p.	Rail. Delivery. Rs. a. p.
Wheat, White Delhi 70-30'	45 0 0	6 11 0
,, White Cawnpore 70-30	45 0 0	6 11 0
,, Karachi Bangla	45 8 0	6 14 6
Rapeseed, Brown Delhi	6 4 0	6 10 0
,, Brown Cawnpore	6 4 0	6 10 0
,, Yellow Cawnpore	6 12 0	7 2 0
Linseed, Brown Bold	8 15 0	9 5 0
,, Brown Thin	8 9 0	8 15 0
Teelseed, White 85.15	46 0 0	9 4 0
,, Gajar 75.25	44 0 0	9 0 0
,, Gajar 50.50	42 0 0	8 12 0
,, Black	40 0 0	8 0 0
Popyseed, White	7 4 0	7 12 0
Groundnuts	43 0 0	....
Mowraseed	4 0 0	4 4 0
Jawa	34 0 0	5 5 0
Arandia	35 0 0	....
Forward	Rs a p.	
Wheat, April-May	9 14 6	
Linseed, May	10 7 0	
,, Sept.	.. .. ..	

BULLION.

Silver market is steady.
Eng. Bar Gold 27-12.
Shield Sovreign 15-14.
Dragon 15-13.
Silver Ready Ex-duty 91.
Silver 1 Sett Ex-duty 91-6.
Silver 2 Sett Ex-duty 91-12.

EXCHANGE.

Is unchanged.
Bank Tel. Transfer 1/4 7/32.
Bank Demand Drafts 1/4 9/32.
3 Months Sight Credits 1/4 19/32.
3 Months Sight Francs 194½.
60 days Sight Japan 151.

GOVERNMENT PAPER.

3½ per cent. Government Paper is quoted at 66.
4 per cent. Conversion Loan at 79. Nom.

SHARES.

The market for Mill shares was steady all around. For April delivery Standards were placed between 1472/8 to 1480, Madhhawjis went up to 1520 for March and closed at 1,555 for April delivery. Pearls were steady at 435, Fazulbhoye at 617/8, Crescents at 202/8, Nagpurs at 2,167/8, and moved upto 2,177/8. Swedeshis were steady at 1,670, Davids at 442/8, Indore Malwa at 335, Indian Bleaching at 252/8.

Tata Iron ords were placed between 215 to 220 Ex-right for April and Defds at 825. Katni ords were quoted from 22s/35 and Defds were steady at 800.

Shivrajpurs were steady at 35, Bundi at 16/8, Central India Mining at 43, Tata Hydro at 1,040.

The closing tendency of the market was steady.

BOMBAY GOVERNMENT GAZETTE

(THURSDAY, March 1.)

The leave granted to Major W. M. P. Wood Assistant Political Resident at Aden, is cancelled.

The resignation of Lieutenant-Colonel K. A. Dalal, I.M.S. (retired) of his appointment as Delegate of the Parsi District Matrimonial Court at Surat is accepted.

Sardar Banmanji Ardeshir Dalal to be a Delegate to aid in the adjudication of cases in the Parsi District Matrimonial Court at Surat.

Mr. E. Clements I.C.S. Judge and Sessions Judge of Dharwar, is granted privilege leave for twenty-four days with effect from the 12th March 1917, with permission to affix to it the Easter holidays and the Summer vacation.

Mr. R. S. Broomfield, I.C.S. Cantonment Magistrate of Ahmedabad, to be a Magistrate of the First Class in that district.

Mr. Rudraya Shivlingayya Hiremath is granted privilege leave for two months with effect from 16th April 1917 or the subsequent date on which he may be relieved.

Mr. Shankar Keshav Sathe to be Huzur Deputy Collector, Bijapur, vice Mr. Vishvanath Narayan Sathaye.

Mr. Shrinivas Swamirao Deshpande to be District Deputy Collector, Bijapur, vice Mr. Shankar Keshav Sathe.

Mr. Virupax Shivalingappa Kulogi to act as District Deputy Collector, Ratnagiri, vice Shrinivas Swamirao Deshpande.

Mr. E. H. Waterfield, I.C.S., to be First Assistant.

Mr. C. W. A. Turner, I.C.S. to be Second Assistant.

Mr. R. M. Maxwell I.C.S. to be Third Assistant.

The services of the Reverend W. O'Conor, Additional Chaplain at Karachi are placed at the disposal of the Government of the Punjab with effect from the 10th February 1917.

License to solemnize Christian marriages is granted to the Rev. William Hume McHenry the Rev. Paulus Thokal, and the Rev. Yashwantra Keroba Jacob of the Disciples of Christ Mission.

Mr. Krishnaji Shrinivas Hungund to act as Educational Inspector, Southern Division.

With effect from the first March 1917, Mr. Bahadurji Merwanji Bahadurji to act as Principal Elphinston High School, Bombay, during the absence on leave of Mr. P. C. Wren or pending further orders.

The services of the undermentioned officers are placed permanently at the disposal of the Government of Bombay with effect from the dates mentioned against their names. Their services will remain temporarily at the disposal of his Excellency the Commander-in-Chief of India.

Captain K. G. Gharpurey, I.M.S.—24th October 1916.

Captain H. S. Hutchison, M.B., I.M.S.—26th October 1916.

Bombay Volunteer Rifles.—Volunteer Officers' Decoration is conferred upon Captain (Hon. Major) Norman William Faith.

G. I. P. Railway Volunteer Rifle Corps.—Second Lieutenant Henry Norman Brook has been transferred from the Supernumerary to the Active List of the Corps, with effect from 1st February 1917.

Major Edward Dudley Sampson is transferred from the Supernumerary List of the 1st Battalion, Madras and Southern Mahratta Railway Rifles, to the Active List of the 2nd Battalion, Madras and Southern Mahratta Railway Rifles, with effect from the 13th February 1917.

Mr. J. H. Walsh, L.R.C.S. (I.) L.R.C.P., (L), D.P.H. to act as Medical Officer to the Kathiawar Political Agency and in charge of the West Hospital, Rajkot.

Major L. T. R. Hutchinson, M.D., B.C., D.P.H. (Cantab) I.M.S. to act as Presidency Surgeon Second District, with attached duties in addition to his own.

The period for which the services of Mr. T. S. Pipe, B.Sc., A.M.I.C.E., Executive Engineer, were placed at the disposal of the Revenue Department is extended by three months.

Captain E. M. Proes, Indian Army Reserve of Officers to be temporary Major whilst specially employed, 2nd January 1917.

Second Lieutenant John Kynaston Williams Indian Army Reserve of Officers, is granted the temporary rank of Captain while employed on special duty, subject to his Majesty's approval, with effect from the 15th January 1917.

Second Lieutenants to be Lieutenants.—Harold Hans Marshall Spink. Dated 4th December 1916.

Mr. T. A. Andrew, B.Cc. (Eng.) Glas., Executive Engineer, is appointed Executive Engineer, Ghar Canals.

On relief by Mr. Andrew, Mr. W. R. Philpot Brookes, A.K.C., Assoc.M.Inst. C.E., Executive Engineer, is transferred from the Ghar Canals to the Kolaba District and will relieve Mr. J. J. B. Benson of the additional charge held by him.

Mr. Dattatraya Sitaram Oka, LL.B. is admitted as a Vakil of the High Court.

The sanad issued to Mr. Yacoob Ibrahim Sayam, LL.B., authorising him to practice as a Vakil of the High Court, is cancelled by order of the Hon. the Chief Justice and Judges.

THE WEATHER

(ASSOCIATED PRESS.)

SIMLA Mar. 1.

The disturbance in the north-west has given local falls of rain in Baluchistan, Upper Sind and hills of North-West Frontier Province. Kalat had one and half inches, Sildaudin a half and Jacobabad a quarter. Conditions are slightly unsettled in the extreme south of the Peninsula.

Forecast :—Extension of rainfall into north Punjab and surrounding hills, decrease in west Baluchistan.

TEMPERATURE IN BOMBAY.

GOVERNMENT OBSERVATORY COLABA.

Bombay, 28th Feb. 1917.

Means of observations taken at 6 a.m 11 a.m. 9 p.m 4 p.m and 10 p.m.	
Barometer corrected to 31 deg Fans	29.783 Inch.
Temperature of Air	80.7 Deg.
Wet Bulb Thermometer	69.6 ,,
Deg Point	64.1 ,,
Relative humidity of Air	0.577 ,,
Extent of cloudy sky (the whole sky Monday—10)	1.8 ,,
Maximum temperature of Air	89.9 ,,
Minimum do.	70.3 ,,
General direction of Wind from midnight to midnight	ENE, WNW.
Movement of Wind do. do.	148 Miles

SUN, MOON AND TIDES AT BOMBAY.

The following are the hours and heights of the tides in Bombay Harbour during the ensuing week. Hour stated in Bombay Mean Time depth of water is at Prince's Dock :—

Day of Week.	Day of Month.	HIGH WATER. Bombay Mean time. h. m.	Depth on Still. ft. in.	LOW WATER. Day of Month.	Bombay Mean time. h. m.	Depth on Still. ft. in.
	Mar.			Mar.		
Thur	1	m 4 5	24 5	1	m 10 35	18 6
		6 13a	24 7			
Fri.	2	m 5 8	23 4	2	m 0 45	22 3
		8 22a	24 9		0 4a	19 2
Sat.	3	m 6 58	22 11	3	m 2 45	21 8
		9 26a	25 8		1 40a	19 3
Sun.	4	m 8 46	23 4	4	m 3 35	20 10
		10 3a	26 1		2 41a	18 11
Mon.	5	m 9 38	24 2	5	m 4 6	20 0
		10 30a	26 8		3 30a	18 8
Tues.	6	m 10 16	25 1	6	m 4 32	19 1
		10 54a	27 3		4 5a	17 10
Wed	7	m 10 50	26 6	7	m 4 56	18 3
		11 17a	27 8		4 39a	17 4

The following are the hours of sunrise and sunset according to Indian Standard Time during the ensuing week :—

Mar.	Sunrise.	Sunset.
,, 1 (Thursday)	,, 6h. 59m.	,, 6h. 44m.
,, 2 (Friday)	,, 6h. 58m.	,, 6h. 44m.
,, 3 (Saturday)	,, 6h. 57m.	,, 6h. 45m.
,, 4 (Sunday)	,, 6h. 56m.	,, 6h. 45m.
,, 5 (Monday)	,, 6h. 56m.	,, 6h. 46m.
,, 6 (Tuesday)	,, 6h. 55m.	,, 6h. 46m.
,, 7 (Wednesday)	,, 6h. 54m.	,, 6h. 46m.

PHASES OF THE MOON :—

First Quarter	1917 Jan. 30th	6h. 31.5m.	a.m.
Full Moon	1917 Feb. 7th	5h. 58.4m.	a.m.
Last Quarter	,, ,, 15th	7h. 23.2m.	a.m

STANDARD BAROMETER READING.

The following information is published in order that vessels in the Bombay Harbour may by comparison with a standard instrument ascertain the errors of their barometers :—

The reading of the Standard Barometer in the Colaba Observatory corrected for index error and reduced to 80 deg. F. and to the level of the tide, at 8-45 a.m., Standard Time, on the 1st March 1917 was 30.043 inches For temperature corrections applicable to mercurial barometer of ships the reading of the ship's barometer has to be increased or decreased by 0.31 inch for every 5 degrees according as the temperature of the attached thermometer is respectively below or above 80 deg. F. In case of the aneroid no temperature correction is needed. But for comparison at 80 deg. F. all aneroid readings should be increased by .138 inch. For correcting the ship's barometer either mercurial or aneroid for the height of the barometer cistern above the tide level in the stream at 8-45 a.m., Standard Time, the ship's barometer reading should be increased by .010 inch for every 10 feet of the height to make it comparable with the observatory barometer reading given.

The Secretary of State has sanctioned the appointment of four Additional Temporary Chaplains of the Church of England for duty in connection with the convalescent camps and regiments in Madras and Lahore dioceses.

Result of the War

Will never be more interesting than what a prospectus of the India Provident Company, Ltd., the Safest and Cheapest House for Life and Marriage Assurances, will be to you. Because it will tell you how you can get your life insured on a monthly premium of Re. 1 only to get up to Rs. 500. Possesses Govt. Securities. Claims paid over Rs. 1,00,000.

WANTED agents also on most liberal terms. Earnest workers earning Rs. 60 to Rs. 100 a month working at leisure hours only.

For particulars apply at once, mentioning this paper, to the Secretary, 89, Grey St. Calcutta.

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Sunday Chronicle

We are prepared to quote for space and position on

Home, Literary and Art or Sporting pages.

The space being limited applications will be dealt with according to priority.

ADVT. MANAGER, "SUNDAY CHRONICLE"
Meadows Street, Fort, BOMBAY.

BOMBAY CITY AND SUBURBS.

TO-DAY.

Parsi: 23rd of Sheherewar, 1286.
Mahomedan: 7th Jamadee-ul-Auwal, 1335.
Hindu: 8th of Fagun Sud, 1973.
Sunrise: 6 59m.; Sunset: 6h. 44m.

LOCAL ENGAGEMENTS.

Ladies' Branch of National Indian Association Annual General Meeting, Government House, 5 p.m.

Mass Meeting to recruit Volunteers for the Indian Defence Force, Shantaram's Chawl, Mughalwat, 9-30 p.m.

Meeting of the Standing Committee of the Bombay Municipal Corporation, 4-10 p.m.

Anglo-Indian Empire League (Bombay Branch), Dance at the Town Hall, 9-30 p.m.

Mails for the Mesopotamia Expeditionary Force, Henjam, Muscat, Fao, Bushire, **Koweit, Jask, Charbar Linge, Bahrein, Dubai, Bunderabas, Mohomerah and Busra will be closed at the Bombay General Post Office at 7 p.m.**

Excelsior Theatre: "The Scamps, 9-45 p.m. accepted upto 1 p.m. and parcels upto 12

SATURDAY, March 3.

Bombay Races: Eleventh Extra Meeting.

SUNDAY, March 4.

Excelsior Theatre: Matinee at 6 p.m. "The Scamps."

MONDAY, March 5.

Homeward English Mail will be closed at G. P. O. at 3 p.m. Registered letters accepted upto 1 p.m. and parcels upto 12 noon.

Public Meeting re War Loan, Town Hall, 5-45 p.m.

WEDNESDAY, March 7.

Lady Willingdon opens the Sale of Work and Fancy Fair in aid of War Funds, Town Hall, 5-15 p.m.

Khandesh Spinning and Weaving Co., Ltd., Ordinary General Meeting, Royal Insurance Building Churchgate-street, Fort, 3-30 p.m.

TUESDAY, March 6.

Bombay Presidency Released Prisoners' Aid Society, Meeting of leading citizens, Corporation Hall, 6 p.m.

DAILY.

Excelsior Theatre: "The Scamps" at 9-45 p.m. Cinema at 6-30.

Empire Theatre: "The Light that Failed" at 6-30, 8-30 and 10 p.m.

Royal Opera House: 5-30 and 9-30 p.m.

Gaiety Theatre: at 8-30 and 10 p.m. Every Wednesday, Saturday and Monday, at 1 p.m. Three every Sunday at 5-30 and 8-30 p.m.

Alexandra Cinema, Lamar Chawl, Princess Street.

Olympia Cinema, Sandhurst Road.

West End Cinema, Charni Road: 5-15, 6-45, 8-30 and 10.

New Alhambra Cinema, Sandhurst Road, 7, 8-45 and 10-30.

Anglo-American Cinema, Sandhurst Road, 7, 8-45 and 10-30.

RAILWAY TIME TABLE.

G. I. P. RAILWAY.

	Arr. H. M.	Dep. H. M.
Punjab Mail	16 0	14 25
Calcutta Mail (via Jubbulpore)	15 0	21 0
Calcutta Mail (via Nagpur) ...	9 15	13 0
Madras Mail	8 10	21 30
Poona Mail	11 15	14 45
Delhi Express (3rd & Inter-Class)	8 40	7
Poona Express	19 35	7 55
South East Passenger	15 35 & 24	

Punjab, Calcutta and Madras Postal Express. (Departure Seven hours after Mail Steamer is signalled.)

B. B. & C. I. RAILWAY.

	Arr. H. M.	Dep. H. M.
Northern Express	11 30	17 0
Gujarat Mail	8 35	21 0
Kathiawar Express 3rd Class	7 40	21 20
Slow Passenger	20 50	7 45

1ST BOMBAY TROOP BADEN POWELL BOY SCOUTS.

Orders for the week ending Friday, March 2nd 1917:—

Wednesday 28th:—Plain clothes parade on maidan at 5-30 p.m. Ambulance instructions, Tenderfoot and 2nd Class tests. Cubs.—Knot tying and hand signal drill.

Saturday March 3rd:—Uniform parade on maidan at 3-15 p.m. Field day on Malabar Hill. Staves to be carried.

Appointments:—Scout J. Bedford to be Acting Second Kangaroo Patrol.

Cub Barnes to Kangaroo Patrol.

Uniform:—Will those who are not yet in possession of shoulder knots and green tabs, please apply to A. S. M. for same.

ALFRED G. FOOX,
A. S. M. in charge, 1st Bombay.

BOMBAY VOLUNTEER RIFLES.

March 2.

577 Proficiency Class.—Candidates will parade on Tuesdays and Thursdays (morning) at 7–15 a.m. and on Wednesdays and Fridays (evening) at 6-30 p.m. at Headquarters. Pencils and Note Books to be brought on all parades. Dress.—Optional.

582 Parades.—

"E" Coy. on Fridays at Headquarters, at 6-30 p.m.

Motor Cyclist Section.—On Fridays, at 7-15 a.m. at Headquarters.

"F" Coy.—Every Monday, at 6-15 p.m. at Headquarters. Dress.—Drill order.

(Sd.) C. N. Moberly,
Major,
Adjutant, Bombay Volunteer Rifles.

POONA VOLUNTEER RIFLES.

Poona, March 1.

226 Drill & Instruction.—Parades for the week ending 3rd March 1917:—

AT HEADQUARTERS—

Buglers, Saturday at 5-30 p.m.

First Aid Class and Stretcher bearers drill, Saturday at 6 p.m.

227 Miniature range.—Miniature Rifle Club Saturday at 7-30 a.m.

228 Range.—The Rifle range will be reserved for "B" Company on Wednesday 7th March and for "A" Company on Thursday 8th March.

229 Field firing.—"E" Company will carry out Individual and Sectional Field firing at Ganeshkhind Square I—13 on Friday 2nd March at 8 a.m. and 5-30 p.m. and Saturday 3rd at 4 p.m.

(Sd.) A. R. KEARSEY, 2nd Lieut,
Adjutant Poona Vol. Rifles.

BAND AT R. B. THE YACHT CLUB.

By kind permission of Lieut.-Colonel T. W. Bonner V. D. and Officers, the Band of the 1st Battn., G. I. P. Ry. Volunteers, will play this evening a programme of music, under the direction of Mr. Hugh B. Mitchell, Band Master, commencing at 6-15.

LADIES' BRANCH OF NATIONAL INDIAN ASSOCIATION.

The annual general meeting of the Ladies' Branch of the National Indian Association will be held this afternoon at Government House at 5 p.m.

ANGLO-INDIAN EMPIRE LEAGUE DANCE

The Anglo-Indian Empire League are holding a second of a series of dances in aid of the Anglo-Indian Collegiate Hostel, Allahabad, to-night at 9-30 p.m. at the Town Hall. Tickets can be had at the Central Office of the League, 113, Esplanade Road, and at the door.

CONCERT IN AID OF WAR FUND.

The proceeds (amounting to Rs. 1 530 of Miss Bhikhaiji L. Palamkote's Pupils' Concert and Musical Matinee held at the Town Hall on Monday the 19th ultimo, have been forwarded to the Women's Branch of the Bombay Presidency War and Relief Fund, in the aid of which they were held.

THEOSOPHICAL SOCIETY.

Mr. W. R. Kerkar will conduct a study-Class in English at the Hall of the Theosophical Society (71, Apollo Street, Fort) this evening at 6-30 p.m. on Theosophy and Yoga Philosophy. The Lecture is open to the public, and seats will be reserved for ladies.

HOMEWARD ENGLISH MAIL.

The Homeward English Mail will be closed at General Post Office at 3 p.m. on Monday the 5th instant. Registered letters will be accepted up to 1 p.m. and parcels up to 12 noon. Postings at the Town Sub Offices must be regulated so as to reach the General Post Office before the above mentioned hours.

BOMBAY PRESIDENCY RELEASED PRISONERS' AID SOCIETY.

A meeting of leading citizens will be held in the Corporation Hall, on Tuesday, the 6th instant at 6 p.m., (S.T.), at which will be presented a statement of the present position of the Bombay Presidency Released Prisoners' Aid Society, and an effort made to secure public support for its activities. His Excellency the Governor will preside.

ACCOUNTANT-STUDENTS' SOCIETY.

"A meeting of the members of the Accountant Students' Society of the Sydenham College of Commerce and Economics, Bombay, will be held at the College Premises, to-morrow, at 3-30 P.M. (S.T.), when Mr. K. S. Aiyar, President of the Society, will deliver his first lecture on "Balance Sheet". All students qualifying for the Government Accountancy Diploma Examinations have been invited."

"SHEPPARD AFTER FUND" MEETING POSTPONED.

We are requested to state that the concert organized by Khan Bahadur B. D. Padumji to augment the "Sheppard After-Care Fund" of the David Sassoon Reformatory will take place at 5–15 p.m. on Wednesday the 14th instant in the Excelsior Theatre and not on Monday the 5th instant as first announced, the reason for the change being that it should not clashes with the "War Loan" public Meeting to be held in the Town Hall on that day.

ACWORTH LEPER ASYLUM.

The President, Acworth Leper Asylum acknowledges with thanks the following donations to the Asylum during the months of October, November and December 1916:—Mr. Ananta B. Goregaonkar Rs. 10; Mr. K. K. Sunawalla Rs. 10; Mr. J. B. Mehta Rs. 15; Mr. Dayaram Gidumal Rs. 10; and Mr. Govindji Kalidas Rs. 5. Sweets &c from:—Messrs. Govardhanshet Kaniramji; Dhanaji Khemaji; Ganpatrao Kashinath Mhatre; Gangaji Deraj; Tokersi Jiwraj; Krishnaji Khumaji; Bhimsi Hukra; Bansali Pradhan; Kona Sawa; Tokersi Mulji & Co; Sakharam Daji Rege; Gosur Malloo; Hormusji Bhikaji Shroff & Co; Jiwanbaii Jaychand; Miss B. G. Engineer; Dongri Bazar Panch and Chinchpokli Bazar Panch.

AGRICULTURAL OUTLOOK.

Standing crops were generally in good condition during the ending on the 27th February. Harvesting of rabi crops continues. Picking of cotton is in progress in Hyderabad, Thar Parkar, Nawabshah, Gujarat, West Khandesh and Kathiawar. The supply of fodder is adequate. Agricultural stock is generally sufficient and cattle are in good condition. The supply of water for drinking is sufficient. The supply of water for irrigation is adequate except in parts of Thar Parkar, Panch Mahals and Kaira. Prices of food-grains were everywhere steady.

SMITH MOTOR WHEEL

8 LUXURY IN CYCLING
NO HILL CLIMBING EASY
OFFERS ECONOMIC JOURNEY
AND IS EASILY

DETACHED OR ATTACHED
TO ANY BICYCLE.

ADVANTAGES:

Like other wheels, it does NOT SLIP, nor does it BUMP when riding. It takes on WITH the machine smoothly and well, and gives NO JERK to the rider.

FOR PARTICULARS AND PRICE APPLY TO:—
S. BOYCE & Co., KARACHI
OR
Messrs D. COWASJI & CO.,
20 FORT-STREET—BOMBAY

"CHRONICLE" DEFAMATION SUIT.

HORNIMAN V. SURAJMAL.

HEARING OF APPEAL.

D. G. HORNIMAN —Appellant v. SURAJMAL D. MEHTA —Respondent.

(Before the Hon. the Chief Justice and the Hon. Sir John Heaton.)

Mr. Setalvad with Mr. B. J. Desai and Mr. Bahadurji appeared for the appellant, while the Hon. the Advocate-General with Mr. Inverarity represented the respondent.

Mr. Setalvad in opening his case said this was an appeal against the decree of Mr. Justice Macleod awarding to the plaintiff Rs. 5,000 and costs in the suit as damages for defamation published in two articles publish by the defendant. The facts leading up to this litigation were shortly these:—

Surajmal was an attorney of this Court, of about eight years' standing who had a client named Tatya Saheb Hoikar, a rich person and a relation of the Ruling Hoikar. He had also another client called in the proceedings as Dada, a Mahomedan. Both these clients were admitted in the proceedings to be rich men and had a lot of work done through their attorneys. Tatya Saheb Hoikar entered into a contract to sell his bungalow at Arpeam Sea Road to one Ashid Bibi, the mother of Dada. That was in 1912. Though that contract was in Ashid Bibi's name, it was really with Dada. For the purpose of that sale Surajmal acted both for the vendor and the purchaser. It appeared that before Tatya Saheb Hoikar had entered into the contract to sell the property to Ashid Bibi, he had entered into another contract to sell that property to one Khambatta a Parsi. On the agreement of sale, Khambatta filed a suit for specific performance and got a decree in September, 1912. Hence the contract of sale to Ashidbai could not be put through. Ashidbai then filed a suit against Tatya Saheb Hoikar for damages on his failure to fulfil the contract. In that suit, Mr. De' Cunha represented Ashidbai. He was a solicitor of this court, and Surajmal represented Tatya Saheb Hoikar. That suit was ultimately settled by Tatya Saheb paying to Ashidbai, virtually through Dada Rs. 9,000. Counsel then referred to the suit filed by Bhagwandas, which was suit No. 857 for the promissory note of Rs. 3,000. That suit came on for hearing on 26th February 1916. What happened before Justice Davar was that three witnesses were examined on the payment of consideration for the promissory note for Rs. 3,000 and the execution thereof. Then Surajmal was called and examined. His examination-in-chief was finished and his cross-examination was begun on the 26th February 1916, which was Saturday. It proceeded at some length and then the court rose for the day; when the court sat on the Monday following, the plaintiff submitted to the dismissal of the suit with costs and the further cross-examination of Mr. Surajmal was stopped thereupon. The report of what transpired in the court on the 26th and the 28th February 1916, appeared in the "Bombay Chronicle" of the 28th and the 29th February 1916. On the 7th March, 1916 an article was published in the "Bombay Chronicle." Another article appeared in the "Bombay Chronicle" of the 15th March. Then this suit was filed in respect of certain parts of these articles as being defamatory of Mr. Surajmal.

The defence was that there was a fair and accurate report of the proceedings in the suit and a fair comment thereon. Counsel then read the plaint in this suit at length. (Counsel also read the written statement in this suit.)

FAIR COMMENT ON ACCURATE REPORTS.

Counsel submitted that the articles complained of were a fair and accurate report of the proceedings in suit 837 of 1915, and that they consisted of a fair comment of such reports. He asked the court to look at what transpired in the proceedings in Bhagwandas's suit Counsel asked the court carefully to bear in mind the allegations in his written statement; his chief allegation was that he never took any money on the basis of a promissory note from Bhagwandas and that Bhagwandas was a nominee of Surajmal. Counsel asked the court to note that the plaint in Bhagwandas's suit was filed through the office of Surajmal. It was filed by Surajmal and Co., as attorneys of Bhagwandas. That suit came on for hearing on the 26th February, 1916 before Justice, Davar. Before that suit came on for hearing, Surajmal ceased to be the attorney of Bhagwandas, whom he sent to Messrs. Mansukhlal, Hiralal, Mehta and Co.

In Bhagwandas's suit one of the witnesses examined was Kavarana Rustomji Sorabji; he was examined with regard to the execution of the promissory note and the payment of Rs. 3,000 to Dada Dinkerrao was a clerk in the Indian Peninsular Steam Navigation Co. He was also present when the promissory note was executed. Counsel asked the attention of the court to the following passage in the evidence of Kavarana with regard to Dada's pecuniary position:—"I know the defendant (Dada) very well. He is a very rich man; he owns many properties in Bombay; he receives large sums in rents; he has got carriages and motors. I do not know why he borrowed Rs. 3,000 from a solicitor's clerk."

SURAJMAL'S EVIDENCE.

Surajmal was examined in that case. He denied the allegations and was cross-examined on the allegations made by Dada in his written statement.

Surajmal in his cross-examination said that he did not remember whether he drafted the notice to be sent to him by D'Cunha. He could not swear he did not write the notice. Dada's allegation was that Surajmal drafted the notice and asked Dada to go to D'Cunha and have that notice sent to himself (Surajmal.)

Chief Justice: What was the occasion for passing the promissory note for Rs. 3,000?

Mr. Setalwad: In order to secure, according to Dada, the payment of Rs. 3,000 to Surajmal.

Chief Justice: Can you say at what stage the promissory note was executed?

Mr. Setalwad: I will look into the proceedings in Dada's suit.

Continuing counsel said the difficulty was that Surajmal's cross-examination was not finished and Dada had no opportunity to go into the box and give his story, because at that stage the suit was stopped.

Mr. Strangman: We called Surajmal and not a single question was put to him on that particular point.

Mr. Setalwad: I do not see any occasion for this interrupion on the part of Mr. Strangman; in reply to his lordship I am merely suggesting that Dada could have justified if he had got the opportunity.

Mr. Strangman: Mr. Bahadurji disclaimed the opportunity.

Mr. Setalwad: My learned friend has not understood me. I am not answering him. I am answering the question of the Court as to what promissory note was passed.

PLEA OF FAIR COMMENT.

The Chief Justice: You are trying to justify?

Mr. Setalwad: No. My defence is that is an accurate report and it is a fair comment.

At thiss stage the Court rose for lunch. When the court assembled again after lunch Mr. Setalwad, resuming his address, referred to the cross-examination of Mr. Surajmall, wherein Surajmal had stated that he did not remember whether he had drafted the notice. On the 28th of February, 1916, which was Monday, the note of the Court is "Suit to be dismissed with costs." In his examination-in-chief Mr. Surajmal denied the allegations, but in cross-examination he said, "I dont remember, I would not swear." His further cross-examination was stopped. The report of the proceedings appeared in the "Bombay Chronicle," which was substantially the same as was on the record of the court. The reports of the proceedings appeared in the "Bombay Chronicle" of the 26th and 28th February, 1916, and were a faithful reproduction of what actually happened in the court and appeared in the Judge's proceedings. What the writer in the articles in the "Bombay Chronicle" urged was that there should further investigation. He said, "If the allegations are well founded. He referred to the lapses of memory of Mr. Surajmal, and that was perfectly true. He referred to the recital of the allegations revealing the misconduct of Mr. Surajmal. The writer in the articles said, "On the facts revealed that the plaintiff was the creature of Mr. "Surajmal admitted of little doubt."

Chief Justice: Was that a fair comment?

Mr. Setalwad: Would it not be? It may be that one man may form one opinion and another man another opinion. Look at the allegations in the suit.

DADA'S ALLEGATIONS AGAINST MR. SURAJMAL.

Continuing, counsel said the article meant it was highly probable that the plaintiff was the creature of Mr. Surjmal. That was all that the writer meant. It had to be remembered that at a certain stage the proceedings were stopped; there were very serious allegations by Dada against Mr. Surajmal, and Mr. Surajmal did not in cross-examination try to dispel the suspicions cast against him by Dada. On the contrary, he seemed to add to them. That could be seen from his answers, "I don't remember, I would not swear I did not draft the notice." The gravest charges were made against Mr. Surajmal by Dada in his written statement, and so far as his cross-examination went, Mr. Surajmal did not dispel the statement raised against him. Counsel submitted that any person would be justified in saying, under the circumstances, that "surely, this is a matter which ought to be it sifted it is a matter which requires further investigation." Grave charges were made against an officer of the court and the suit was stopped at an unsatisfactory stage. The writer of these articles said, "in the interest of the profession there should be a further investigation." That was the view that any ordinary man would take. All that the learned judge said against the writer's comment was that his expressions were too strong. He said that "they were a little too strong."

UNSATISFACTORY END OF SUIT.

Counsel submitted all that the writer wanted to say was to give his opinion as to what inference any person would draw on the facts as they were revealed. The writer distinctly said, "In view of the circumstances revealed." The writer further said that the allegations against Mr. Surajmal remain uninvestigated because of the course the suit was allowed to take the suit was withdrawn. Therefore, any further investigation in the matter was stopped, and the writer said the professional gentleman against whom these allegations were made had allowed them to rest there. Counsel submitted that the writer rightly contended that the suit was stopped at an unsatisfactory stage. He said that a professional gentleman like Mr. Surajmal ought not to have been content with leaving the matter in that unsatisfactory state,, having regard to the grave allegations tions. The writer was not asserting any races he was drawing inference from the "facts as they were revealed. The proper reading of these articles was that the writer said that on the facts revealed it was highly probable that the plaintiff was a creature of Surajmal. And the writer complained that Surajmal, against whom those allegations were made should not be content with leaving the matter there in such an unsatisfactory state without further investigation. That was the writer's case. There was his plea for further investigation in the matter against Surajmal, who had left the matter in an unsatisfactory state. It was the writer's view that Surajmal ought not to have allowed the matter to rest there. His view was that Surajmal ought to have insisted upon the matter being thoroughly sifted.

With regard to the letter about Surajmal settling the whole matter direct with Dada, it was a fact, though the letter did not appear in the pleadings. There was no doubt that it was admitted that such a letter was written. Surajmal admited that he had actually drafted that letter. (The draft of the letter was shown to the court). All that the writer had done was to recapitulate the allegations that were made against Surajmal; those allegations were correct and were part of the pleadings; therefore, the writer was entitled to say that the matter ought not to have been allowed to rest there, at all. The only complaint against that part of the articles was that the writer had given his views in a conclusive manner. The judge's expressed view was that if the opinion had not been given in a conclusive manner, there would have been nothing wrong, at all. That was what the learned judge below had said. On the contrary, he further said that the Jury would have held that such an inferences should have been drawn.

SUFFICIENT BASIS FOR CRITICISM.

As to the words "paying by his own cheque," counsel argued that was a mistake; though that was assumed to be the case from the wording in Dada's written statement. It was a reasonable criticism to make to say that it was desirable that in public interests the matter should not be left in that unsatisfactory state.

Removing the allegation about "paying his own cheque" against Surajmal, counsel asked the Court to hold that there still remained sufficient basis for criticism as it appeared in the articles in the "Bombay Chronicle." The writer was correct when he said that the suit being withdrawn, the allegations remained unanswered." Unanswered" meant "unrefuted." That was what the writer meant in the two articles. It might be, continued counsel, that the writer did not know that Surajmal could not refute in the court, the writer did not realise that it was not possible for Surajmal, a witness, to do that. Taking the two articles, counsel added, his submission was the two articles were no more than merely the recitals of the allegations in the pleadings in the suit. They were, therefore, fair comments. They were not in excess of the privilege of fair comments in the matter, at all. That Surajmal was instigating his client could be inferred from the allegation that he drafted a notice and asked him to go to another attorney. If it was the fault of Surajmal in conveying that suspicion by his answers in the box was it the fault of the writer in making the criticism that he made. Surajmal, in cross-examination, said he did not remember to have given a draft of notice to Dada and explained that when he was being cross-examined by Mr. Davar he saw Mr. Davar had held a paper in his hand and he feared that paper might be the alleged draft made by him. Why should Surajmal, asked counsel, be apprehensive about the production of the draft by Mr. Davar if he had not made a draft? Under the circumstances, counsel said, the writer of these articles was entitled to make the fair comments that he made.

It was perfectly true, continued counsel, that the writer had before him, besides the pleadings in the suit, also the "observations" of Mr. Wacha. The major portion of the articles was based on the pleadings in the proceedings. The writer was entitled to draw his own inferences from the way Surajmal had evaded his answers in cross-examination. The writer had placed before his readers full reports of the two days' proceedings.

The further hearing was adjourned till to-day at 11-30 a.m.

The City Magistrate of Bangalore to-day passed orders in the case in which Perumal, a clerk in the Mysore Bank was charged with theft of a Government cheque for Rs. 1,776.

CAUSE LIST.

BOARD FOR FRIDAY, THE 2ND OF MARCH, 1917.

BEFORE THE HON. THE CHIEF JUSTICE AND THE HON. MR JUSTICE HEATON.

In the Division Court No. 52.

APPEALS FOR HEARING AND FINAL DISPOSAL.

56-16-337-16—Jam R and D, B G Horniman v Soorajmal B Mehta, Cragie B and Co.

57-16-349-16—Ard H D and Co, Abraham E J Abraham v Rai Bahadur Kalianmal Tillockchand, Mer K and Co.

63-16-779-16—Bhimji and Co, Nanji Govindji v. Sakarchand Khushalchand & ors, M B Chothia.

S C 59-16-382-16—Daph F and D, Sulleman Haji Essak & anr v. Khima Suttra and anr, Payne and Co.

62-16-554-15—Ard H D and Co, Raja Bahadur Motilal Shivlal v The Poona Cotton and Silk Mafg Co Ltd in Liquidation & anr, Ard H D and Co., Bhai K and G.

56-16-337-16.—Jamsetji R & D, B J Horniman v. Soorajmal B Mehta, Craigie B & C, Part Heard.

58-16-1077-15.—S A Tyabji (for a pauper), Idanbai v Ahsonally Mazherally, Ard H D & Co.

52-16-1337-15.—Little & Co., Hakmaji Motaji & Co. a firm v. Lakhaji Dalaji & Co. firm, Payne & Co.

90-16-179-15.—Madhowji K & Ch, Nensukhdas Shivnarayen a firm v. Birdichand Anraj a firm, Capt & V.

61-16-112-16.—Mirza M & M, Mahomedally Ahmedally v. Hoosemboo, Matubhai J & M.

63-16-1402-14.—Ardesir H D & Co., Harilal Keshowlal a firm v. Keshavlal Hathibhai a firm, Edgelow G W & Co. Ard H D & Co.

64-16-1402-14.—Ardesir H D & Co., Ranshodlal Mahasukhram a firm v. Keshowlal Hathibhai a firm & anr, Edgelow G W & Co., Ard H D & Co.

65-16-191-15.—Ardesir H D & Co., Harjiwan Jeychand & ors v. Messrs S Narayen & Co., a firm, Payne & Co.

67-16-173-16.—Jamsetji K & D, Tulsedas Tejpal v. A L Perriera, Moticha & Co.

68-16-512-16.—Ardesir H D & Co., Abraham E J Abraham v. Sarupchand Hookamchand, Malvi H & D.

69-16-364-16.—Edg G W & Co. Narotam Morarji Goculdas & ors v. The Indian Specie Bank, Ltd. (in Liquitor), Little & Co.

70-16-1081-15.—Payne & Co., The Phoenix Mills Ltd, v. Madhowdas Rupchand & Co. a firm, Mulji & Th.

BEFORE THE HON. MR. JUSTICE BATCHELOR AND THE HON. MR. JUSTICE MACLEOD.

PETITION FOR HEARING.

In Re Act I of 1910.—Mulla & Mulla, In Re The Jain Vijaya Printing Press at Surat v. Mulchand Kasandas Kapadia, Petitioner, E F Nicholson.

BEFORE THE HON MR. JUSTICE BEAMAN

In the Division Court No. 53.

SUITS FOR HEARING AND FINAL DISPOSAL.

LONG CAUSES.

1313-16.—Payne & Co., Allibhai Mehta v. Tullockchand Mamraj a firm, Mulla & Mulla.

1306-16.—Mulla & Mulla, Bunmebai widow v. Amibai & anr, Mulji & Tha.

418-16.—Capttain & V, Mariambibi v. Ahmed Saheb Miya Mulla, Judah S.

941-16.—Bhai K & G, The Pioneer Bank Ld. in Liquidation v. Kirpalsing Patpatea, Dubash & Co.

191-16.—Mirza M & M, Dakarenath Krishnarao Rele v. Krishnarao Bhaskerji Rele, Man. H M & Co., For Postponement.

1147-16.—Purnanand & Co. Narotam Jetharam Desai v. Sunderji Walji & ors, Hiralal & Co.

905-15.—Edg G W & Co., Mahomedally Adamji Peerbhoy & ors v. The Secretary of State for India in Council, E F Nicholson.

1158-16.—Pandia & Co., Vishnu Bala Shinde v. Messrs Tricumji Jiwandas a firm, Kanga & S.

83-16.—Little & Co., Aishabai & anr v. Gordhandas Runchoddas Bhagat & anr, Edg G W & Co., Malvi H M & K.

712-15.—Ard H D & Co., Abraham E J Abraham v. Rao Bahadur Kashturchand Onkarji, Malvi H M & R.

1271-15.—Ard H D & Co., Haji Ahmed Haji Hassan Dada v. Gopinath Jevan Kony & ors, D Mantree, For Postponement.

BEFORE THE HON. MR. JUSTICE MACLEOD.

In the Division Court No. 43.

AFTER THE SPECIAL BENCH WORK IS OVER.

SUITS FOR HEARING AND FINAL DISPOSAL.

LONG CAUSES.

798-16.—Raghavaya N & Co., Gordhandas Bhanji & Co. a firm v. Bai Premabai widow and anr, Jamsetji R & D, Bhimji and Co., Part heard.

442-16.—Rustomji & G, Hussanali Musaji & anr v. Abdool Hoosein Karimji, Ragh G & Co.

1316-15.—Daph F & D, Ramrao Harichandra Mantri v. Bhagwandas Vithaldas Patel & ors, Ch M & K, Patel & Ez., Capt. & V, Ragh N & Co., Gir S M & H.

1105-14.—Amin & Desai, Rai Mani alias Premabai widow v. Chaganlal Bhaichand, Motichand & D.

734-12.—In person, The South India Mills Co., Ltd v. Raja Bahadur Sivlal Motilal, Merwanji K & Co.

1065-16.—Mans H M & Co., Ibrahim Haji Essak v. Mehtabkhan Sherkhan, Dubash & Co.

633-16.—Smetham B & Co., Manilal Laxman Panda v. The Secretary of State for India in Council, E F Nicholson.

765-16.—Vachha & Co., Kaderbhai Fazalbhai a firm v. Khoja Jusabhai Vellybhai, Kanga & Sayani.

886-15.—Ard H D & Co. Bai Manibai widow & anr v. A M Campbell & anr, Wadia G & Co.

1186-15.—Matu J & M, The National Financing & Comr Corpn Ltd. v. Haji Ahmed bin Haji Mansar Alkari, Moti & D Matu J & M.

960-15.—Malvi H M & R, Bharmal Shripal a firm v Budhlal Shobharam, a firm, Jeh G & B.

457-15.—Madh K & Ch, Lachmandas Multramal v. Motilal Lalchand & ors, Dubash & Co.

396-16.—Manch & N, Bai Manghibai widow v. Ranchordas Damodar & ors, Unwalla P & P.

1122-16.—Manch & N, Bai Manghibai widow v. Ranchordas Damodar & ors, Unwalla P & P.

1161-16.—Mer K & Co., Sultanally Allibhoy & anr v. Ambalal Pranjiwandas & anr, Wadia G & Co., Payne & Co.

BEFORE THE HON. MR. JUSTICE MARTEN.

In the Division Court No. 40.

SUITS FOR HEARING AND FINAL DISPOSAL.

LONG CAUSES.

447-16—Payne and Co, Haji Mahomed Mehdi Malekatejar v C Vorhaid and Co a firm, Mulla and Mulla, Part heard.

519-16.—Malvi H M and R, Messrs. Harnandrai Fulchand a firm v. Jethmal & anr, Part heard, 23-2-17.

657-16—N C Dalal (for a pauper), Purshotamdas Madhowji v Javerchand Naranji and ors, Shroff D and D.

1037-16—S A Tyabji (for a pauper), Korba Errayya Sayanna v Korba Sayanna Errayya and ors, Purnanand and Co.

S C Ct 483/18307-16—Dikshit Dh and P, Bhagwanji Tulsidas v Furdoonji Jamaspji, Pandia and Co.

204-15—Surajmal and Co, Ratansey Maneckchand v Jethabhai Narsey and ors, Wadia G and Co, Mehta D and L.

1347-16—Surajmal and Co, Ratansey Maneckchand v Velji Natha and ors, Purnanand and Co, Wadia G and Co, Mehta D and L.

561-16—Payne and Co, Purshotam Mathuradas and Co a firm v Deokaran Nanji and ors, Captain and V, Pandia and Co, For postponement.

BOMBAY RACING SEASON.

11TH EXTRA MEETING, SATURDAY 3RD MARCH 1917.

HANDICAPS.

THE LEOPARDSTOWN PLATE.—Distance about 6 furlongs.

Evett 9-12, Forfeit Lass 8-5, Orton 8-10, Footsie 8-10, Gibberish 8-10, Black Rose 8-7, Gladrix 8-5, Gipsy's Advice 8-5, Dimmed Grove 8-0, Kenilworth 8-0, County Cricket 8-0, Fire Finch 7-10, Premiere 7-11, Carpentia 7-5, Bed-time 7-4, Penny Pie 6-9, Tonemal 6-9, King's Head 6-7.

THE NOTTINGHAM PLATE.—Distance 1¼ miles.

Santa Barbara 9-10, Triple Alliance 9-12, Leven Bridge 9-5, Gipsy's Advice 9-2, Sugar Loaf 8-10, Fire Finch 8-10, Bed-time 8-3, Bedspread 7-12, Spenser 7-9, Yuan 7-4, Dunskey 7-4, Partial Eclipse 7-0, Maurina 6-9.

THE GOSFORTH PARK PLATE.—Distance about 6 furlongs.

Rueful 9-8, Sister Susie 9-8, Dorian 9-7, Strathroyale 9-5, The Trout 9-5, Dumfries 9-4, Drill Mistress 9-2, Final Proof 9-0, Decorum 8-13, Doliet 8-9, Night Flyer 8-8, Lucky Thought 8-8, Highfield Lady 8-3, Megale 8-2, Servian 8-0, Mintspear 7-10, Sungrebe 7-9, Wise Thrush 7-6, Vardar 7-1, Minimum 6-7, Kit Grey Leg 6-7, Spring Daisy 6-7.

THE BASSEIN PLATE.—Distance 1¼ miles.

Excelsior 9-7, Gazal 9-7, Black Hussar 9-5, Burg 9-4, Black Ivory 8-10, Advance 8-6, Welcome 7-11, Malayeb 7-10, Tawdry 7-10, Eldorado 7-4.

THE CAMPOLI PLATE.—Distance about 7 furlongs.

Durban 9-12, Kaharaman 9-5, Hurchan 9-3, Burg 8-3, Lord Roseberry 8-3, Ata Allah 7-5, Sirmuut 7-2, Full Moon 7-0, Saood 6-11.

Top weight not accepting, weights to be raised 5 lbs.

THE MARCH PLATE.—Division I—Distance 1¼ miles.

Fairy Gold 9-7, Powerful 9-4, Mount Pleasant 9-3, Nassau 8-13, Refusal 8-11, Marmora 8-10, Abdul 8-8, Safi 8-7, Major late Jemadar 8-3, Clever Bay 8-0, Morning Light 8-0, Shimram 7-10, Dartmoor 7-9, Tawakul 7-7, Subbiaca 7-6, Raven 7-6.

Division II.

Faleh Khan 9-7, Khan Bahadur 9-2, Good Morning 9-2, Royalist 9-1, Panama 9-0, Archer 8-9, Salim 8-8, The Ney 8-2, Shatra 8-2, Bikaneer 8-1, Mint Master 8-1, Barjora 7-11, Ormuz 7-8, Cox 7-6, Toledo 7-4.

Forfeits for the above races due if not struck out by 4 p.m. to-day.

THE MARCH PLATE.—Division II.

HORSES LEFT IN

(First race starts at 3 p.m.)

THE LEOPARDSTOWN PLATE.—Distance about 6 furlongs.

Evett 9-12, Forfeit Lass 8-5, Orton 8-10, Footsie 8-10, Black Rose 8-7, Diamond Grove 8-0, Kenilworth 8-0, Fire Finch 7-10, Premiere 7-11, Carpentia 7-5, Bed-time 7-4, Penny Pie 6-9, Tonemal 6-9, King's Head 6-7.

THE NOTTINGHAM PLATE.—Distance 1 mile.

Santa Barbara 9-13, Triple Alliance 9-12, Leven Bridge 9-5, Gipsy's Advice 9-2 Sugar Loaf 8-10, Bed-time 8-3, Bedspread 7-12, Spenser 7-9, Yuan 7-4, Dunskey 7-4, Partial Eclipse 7-0, Madrina 6-9.

THE GOSFORTH PARK PLATE.—Distance about 6 furlongs.

Rueful 9-8, Dorian 9-7, Strathroyale 9-5, Dumfries 9-4, Drill Mistress 9-2, Final Proof 9-0, Decorum 8-13, Doliet 8-9, Night Flyer 8-8, Lucky Thought 8-8, Highfield Lady 8-3, Megale 8-2, Servian 8-0, Mintspear 7-10, Sungrebe 7-9, Wise Thrush 7-6, Vardar 7-1, Minimum 6-7, Kit Grey Leg 6-7, Spring Daisy 6-7.

THE BASSEIN PLATE.—Distance 1¼ miles Excelsior 9-7, Gazal 9-7, Black Hussar 9-5, Black Ivory 8-10, Advance 8-6, Welcome 7-11, Malayeb 7-10, Tawdry 7-10, Eldorado 7-4.

THE CAMPOLI PLATE.—Distance about 7 furlongs.

Durban 9-12, Kaharaman 9-5, Hurchan 9-3, Burg 8-3, Lord Roseberry 8-3, Ata Allah 7-5, Sirmuut 7-2, Full Moon 7-0, Saood 6-11.

THE MARCH PLATE.—Division I Distance 1¼ miles.

Fairy Gold 9-7, Powerful 9-4, Mount Pleasant 9-3, Nassau 8-13, Refusal 8-11, Marmora 8-10, Abdul 8-8, Safi 8-7, Major late Jemadar 8-3, Morning Light 8-0, Dartmoor 7-9, Tawakul 7-7, Subbiaca 7-6, Raven 7-6.

THE MARCH PLATE.—Division II.

Khan Bahadur 9-2, Good Morning 9-2, Royalist 9-1, Panama 9-0, Archer 8-9, Salim 8-8, Shatra 8-2, Bikaneer 8-1, Mint Master 8-1, Barjora 7-11, Ormuz 7-8, Cox 7-6, Toledo 7-4.

THE MELTON PLATE.—Distance about 6 furlongs.

Four Aces, Niger, Bhookhri, Natal, Second String, Innocence, Legislator, Fury, Adil, Argonaut, Union Jack, Sir Martin, Garland and Starling.

LAWN TENNIS.

WESTERN INDIA CHA

ARMING OF AMERICAN MERCHANTMEN.

PRESIDENT'S NEW POWERS.

£ 40,000,000 GRANTED.

(REUTER'S TELEGRAM.)

WASHINGTON, Feb. 28.
Recd. 11-30 a.m., March 1.

The Foreign Relations Committee of the Senate has agreed to the Bill empowering the President to arm American merchantmen defensively fore and aft and has granted £40,000,000 for that purpose. It has also empowered the President to use "other instrumentalities."

U. S. BILL FOR ARMING MERCHANTMEN.

DELAYING AMENDMENTS.

(REUTER'S TELEGRAM.)

WASHINGTON, March 1.
Recd. 7-50 p.m., March 1.

The Committee of the House or Representatives has amended the Bill for the arming of merchantmen, omitting, the words other instrumentalities and prohibiting Government war insurance and munition ships. Hence a conference of both the Houses will probably be necessary finally to draft the Bill.

TORPEDOED DUTCH STEAMERS.

OFFER TO PLACE GERMAN SHIPS AT HOLLAND S DISPOSALS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 11-30 a.m., March 1.

The Dutch steamers Bandoeng, Eemland and Zaandijk, which were among the seven torpedoed on the 22nd inst., are now regarded as lost.

AMSTERDAM, Feb. 28.
Recd. 11-30 a.m., March 1.

The German Legation has informed the Government that Germany is willing to place German ships at Holland's disposal during the war as compensation for the seven torpedoed on the understanding that Holland will negotiate about eventual purchase of them after the war.

CIVILIAN PRISONERS.

OBJECTIONS TO WHOLESALE EXCHANGE.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 7-15 a.m., March 1.

In the House of Commons Mr. Hope stating the objections to the wholesale exchange of British and German civilian prisoners said that many German prisoners were reservists who were quite fit for military service, while nearly all were fit for national service in Germany. He emphasised that the only proposal for wholesale exchange acceptable to Germany was that 35,000 prisoners in the United Kingdom, the Dominions and the Colonies should be exchanged for 4,000 in Germany.

SCHEME FOR COMPULSRY RATIONING READY.

(REUTER'S TELEGRAM.)

LONDON, March 1.
Recd. 7-50 p.m., March 1.

In the House of Commons Mr. Bathurst stated that the scheme for compulsory rationing was ready to put into operation if necessary.

SAILINGS TO AND FROM UNITED KINGDOM

VESSELS SUNK.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 11.30 a.m., March 1.

The Press Bureau issues the following figures:—

Arrivals at the United Kingdom during the week ended February 25th of merchantmen of all nationalities of over one-hundred-tons exclusive of fishing and local craft, 2,280;

Sailings, 2,261;

British merchantmen of 1,600 tons and upwards sunk by mine or submarine, fifteen;

British merchantmen under 1,600 tons sunk by mine or submarine six;

British merchantmen unsuccessfully attacked, twelve;

Fishing vessels sunk, four.

The Government of India have sanctioned the extension of the affiliation of Ravenshaw College, Cuttack to B. A. Honours standard in History.

Rev G. A. R. Thursfield and Rev J. G. Lister have been appointed to be Chaplains on the Bengal and Rangoon Ecclesiastical establishment to fill the existing vacancies.

FIGHTING ON TURCO-EGYPTIAN FRONTIER.

TURKS SOUTED BY ARABS.

SHEREEIFIAN TROOPS CAPTURE EL MAGH.

(ASSOCIATED PRESS.)

ALLAHABAD, Feb. 28.

The Pioneer's Cairo correspondent writes:—Our forces are busy consolidating their positions on the Turco-Egyptian frontier. It transpires Rafa was not held by us after we ejected the Turkish garrison, but our mobile advance column subsequently returned to El Arish as it would have been too difficult at that time to maintain a regular supply service to Rafa. As soon as our organisation is complete we shall move our advance base to that point. It is quite possible, ere this letter reaches you, we shall have made advance into the Turkish territory.

The Agent in Cairo of the King of Hedjiz communicates the news that the Shereefian troops under Emir Abdulla have captured the town of El Magh on the Red Sea about 150 miles north-west of Medina. It appears a desperate fight took place between the Turks and the Arabs and the former fled in disorder to El Eba, a point on the Hedjaz railway, leaving many dead and a large number of prisoners in Emir Abdulla's hands including Ashraf Bey Saddik, an intimate friend of Enver Pasha.

ENEMY BEING CLOSELY PURSUED.

HEAVY BOSSES OF RETREATING TURKS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 2 p.m., Mar. 1.

A Mesopotamia official communiqué says:—The close pursuit of the enemy was steadily maintained on Monday, our advanced troops engaging the enemy in the afternoon from three sides at a point on the left bank of the Tigris, over thirty miles west-north-west of Kut. The enemy abandoned quantities of arms and equipment and threw four howitzers into the river.

We recaptured the gunboat Firefly, lost in the retreat from Ctesiphon and also captured a Turkish ship and destroyed another. We took 360 prisoners on Sunday and 161 on Monday.

FIGHTING IN MOLDAVIA.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 2 p.m., Mar. 1.

A wireless Russian official communiqué says:—The enemy attacked on both sides of the Jacobeni-Kimpolung highroad and occupied the heights two miles south-west of Valeputna. We counter-attacked and recovered a portion of the heights.

ANGLO-RUSSIAN CONVENTION

MODIFICATION WOULD NOT AFFECT PERSIA.

(REUTER'S TELEGRAM.)

LONDON, Feb. 26.
Recd. 1-25 a.m., Mar. 2.

In the House of Commons, in reply to Mr. Ponsonby, Mr. Balfour stated that the Anglo-Russian Convention of 1907 was still in force and no contingent arrangement to modify its character would in any way affect the integrity or independence of Persia.

FIRST LINE TRENCHES.

FIGHTING AT TWO POINTS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 1-25 a.m., Mar. 2.

A wireless German communiqué says the fighting continues now at two points of our first line trenches.

GREEK SURRENDERS AT KAVALLA.

INTERNED AT GOERLITZ.

(ASSOCIATED PRESS.)

LAHORE, March 1.

A "Civil and Military Gazette's" special cable says.

The Anglo-Hellenic League learns that the Greeks who surrendered at Kavalla are interned at Goerlitz. They are infuriated against the Commander who has been obliged to leave the neighbourhood. Hunger and discontent have led to frequent mutinies.

MR. GERARD SAILS FOR AMERICA.

(REUTER'S TELEGRAM.)

CORUNNA, March 1.
Recd. 7-50 p.m., March 1.

Mr. Gerard has sailed for America on board the Infanta Isabel.

DUMA REASSEMBLES.

(REUTER'S TELEGRAM.)

PETROGRAD, Feb. 28.
Recd. 7-50 p.m., March 1.

The Duma has reassembled.

JAPAN AT ONE WITH THE ALLIES.

VICTORY MUST BE COMPLETE.

FOREIGN MINISTER'S STATEMENT.

Viscount Motono, Japanese Minister for Foreign Affairs, delivered in the Imperial Diet in Tokyo a striking speech dealing with Japan's part in the war; her solidarity with the Allies, specially in regard to their attitude towards peace "soundings;" her relations with the United States; and her relations with China.

The following, almost typical, version of Viscount Montono's speech, is published by codurtesy of Japanese Embassy:—

In declaring war against Germany and in adhering to the Pact of London of September 5, 1914 (no separate peace), Japan has assumed an unequivocal attitude. We have taken our part in this war not only in defence of our own interests, but also in order to defend those of our Allies and those of humanity itself. Right and justice should by all means emerge triumphant from this struggle. It is absolutely necessary that the world should live in all tranquility after this war.

To attain these noble objects, the Allied Powers must first of all win complete and definitive victory. In the event of our victory not being complete, it is hardly necessary to say that the peace in the Far East for which Japan has sacrificed so much would be exposed to real dangers. For the attainment of this victory, the "Union Sacree," not only of all the Governments, but also of all the nations, now allied together for the defence of undefeasible rights of humanity is the most essential condition.

In accepting participation in this war, Japan was obliged, in view of her special position in Asia, to restrict from the outset her sphere of military action. But after having loyally accomplihsed the task incumbent upon us, we have made and are still making every effort to win a final triumph for our Allies. The struggle is not confined to the field of military and naval action. It extends to every department of human activity. For this reason we have adhered to the resolutions adopted at the Economic Conference in Paris, and it is also with this object that we now propose to take other measures in consequence of our adhesion to these resolutions. For this reason, too, we have promptly assented to the draft replies proposed by France on behalf of our Allies to the recent German and American Notes.

Our Joint Note throws abundant light upon the reason which induced us to refuse the German proposal. The Imperial Government have deemed, as did the other Governments, that the pretensions of ou enemies were inadmissible and that the time has not yet arrived for entering upon peace negotiations.

CONDITIONS OF A SETTLEMENT.

While highly appreciating the lofty sentiments which inspired the American proposals, the Allied Governments have not been able to accede to the desire of peace expressed by that Government. They have set forth in their reply to the United States certain conditions which they deemed it indispensable to impose upon the enemy at the time of the conclusion of peace.

The absence of any allusion to the future disposal of the German colonies has justly attraited the attention of public opinion in Japan. That point has however never escaped attention of the Imperial Government. The reply to the American Note does not certainly contain all the conditions of peace to be demanded by the Allied Powers. They reserve the right to present these conditions when the terms of peace are discussed. Refence is made to this point in the Note to the United States. In order to avoid all misunderstandings we took stepe to safeguard our right, when we addressed our adhesion to the draft by the French Government, and I am happy to say that a satisfactory understanding exists among all the Allies on this point.

At the moment when the Allied Powers have decided to continue the war for the triumph of justice and right, and for the establishment of a veritable peace, I hasten to express our most sincere gratitude for the immense efforts exerted by England Franco, Russia, Italy, Belgium, Serbia, Montenegro and Rumania. I address to their valiant Armies and Navies the expression of our profound admiration. I wish to express also our sympathy with the inhabitants of the regions that have been trampled under foot by the cruel and barbarous invaders, and I have the firm conviction that a more glorious future is in store for them.

JAPAN'S ALLIANCE AND ENTENTE.

Our foreign policy is based upon our Alliance with England. The war has shown the unshakable solidity of the Alliance as well as its indisputable benefits. The Japanese and English peoples have realized in the most vivid way the necessity of this Alliance for safeguarding the rights and interests of the two Empires. It is the essential guarantee for the maintenance of order and peace in the Far East.

We must also congratulate ourselves upon the conclusion of an Entente between Japan and Russia in July, 1915. All the Ministries in Japan since the end of the war against Russia have always followed a policy of *raprochement*. The Governments of Japan and Russia conceived the necessity of this policy immediately after the conclusion of peace. Inaugurated by our understanding in 1907, this policy found expression in successive agreements, until it culminated in the Convention of 1916. This Convention has enlightened Russian public opinion completely as to the sincere sentiments of Japan. I have no besitation in declaring that the Government and people of Russia are profoundly grateful to Japan for the great service rendered in furnishing her with war materials which have greatly facilitated her military operations. Having been an eye-witness of the evolution of Russian sentiment towards us for over ten years (as Japanese Ambassador at Petrograd), I can declare that the Russian nation entertains the most sincere and frank friendship towards us. Japan and Russia have great common interests to safeguard in the Far East. The intimate accord of these two nations, together with our Alliance with England, constitute the indispensable guarantee of peace in this part of the world.

FRIENDSHIP WITH THE UNITED STATES.

Japan has always endeavoured to maintain an icable relations with the Government and people of the United States. Although there have sometimes been dark clouds which slightly obscured our sky, they, happily, have been dissipated by the mutual goodwill of the two Governments. There are certainly questions upon which they could not reach an agreement. These things will happen even among allied countries. But even these difficult questions, when handled loyally and frankly with the will to adjust them in an amicable and conciliatory manner, are sure to be capable of solution. This is the course which the two Governments have always pursued, to the great satisfaction of our two countries. I note with great pleasure the symptoms of real sympathy manifested for some time between the two nations. Thus the proposal for common financial action in China has been made by American capitalists. The Imperial Government will follow with lively interest the development of the economic *rapprochement* between the two countries.

POLICY IN CHINA.

I need not remind you of recent events in China. But we must recognize that in consequence of these events a rather undesirable atmosphere has been created. It is necessary for the welfare of our two countries that this should absolutely disappear.

In view of the great political and economic interests which Japan posesses in China, Japan has always been actuated by the most sincere desire to see that country develop in the path of modern civilization, and with this object in view we have never spared our efforts to come to her assistance. It is for that reason that civil and military advisers were sent by Japan; and that she has concerted herself with other Powers to procure for China the financial means for the accomplishment of all sorts of reforme, and that we are also engaged in the education and instruction of Chinese students who come to Japan in thousands. No one will deny that China owes much to Japan in her work of reorganization.

Why is it that on occasion China nevertheless cherishes towards us misgivings and a certain animosity? The chief cause seems to be a tendency to interfere in the internal quarrels of China. Since the overthrow of the Tsing Dynasty and the establishment of the Republic various political parties have been formed in China, and we have in Japan people who are in sympathy with one or another of these parties. These people have a marked propensity to assist the particular party which is in sympathy with their own political or personal views. I believe all these persons are prompted by perfect good will, but the consequences are deplorable. We have gained nothing but the animosity of our neighbours and misunderstanding of our real intentions by other nations.

The present Cabinet absolutely repudiates these courses. We desire to maintain very cordial relations with China. We desire only the gradual accomplishment of all the reforms which China proposes to make for her future development. We shall spare no pains to come to her assistance, if she desires it. We shall try to let her understand our sincere sentiments, and it is for her to decide whether to trust us or not. We have no intention of favouring one or another of the political parties in China. We desire to keep up relations of cordial amity with China herself, but not with this or that political party. It is essential for us that China should be able to develop in a normal manner in the path of progress. What we fear most is her disintegration as the result of continued internal troubles and disorders. We shall make every effort to the end that China may never find herself in such a position, for it is indispensable that she should maintain her independence and territorial integrity.

SPECIAL AND COMMON INTERESTS.

Another point to which the Government desire to draw your attention is the special position that Japan occupies in certain regions of China, especially in Southern Manchuria and Eastern Inner Mongolia. If Japan has a special position in these regions, it is entirely due to the immense sacrifices and incalculable efforts which she has made, and it is in consequence of this that she has acquired these rights and interests which have been consecrated by treaties and agreements. It is the Imperial Government's most elementary duty to safeguard these rights and interests.

If China desires to maintain with Japan as we desire most sincerely, relations of the most cordial friendship, it is most necessary that she should follow the same line of policy that we intend to pursue with her. It is only on this condition that a solid understanding could exist between our two countries. When the Chinese Government understand clearly and distinctly the intention of Japan, China will have no objection to our very sincere policy.

Nobody disputes that Japan occupies a special position in China. But we must not ignore the fact that other Powers have vast interests in China, and, in safeguarding our own interests, we must respect carefully those of others, and we must try first of all to move in accord with other Powers with whom we have special agreements and try to reconcile our interests with those of other nations. We are firmly convinced that such is the best policy. In all that concerns the common interest of all nations Japan has no intention of following an egotistic policy in China. She desires most sincerely to work in agreement with the interested Powers. The Imperial Government firmly believe that with a little good will a complete understanding can be reached for the welfare of China as well as of all the Powers.

BOMBAY NATURAL HISTORY SOCIETY.

ANNUAL MEETING.

A Meeting of members and their friends of the Bombay Natural History Society took place on Thursday 1st March..... presiding.

The election of the following 13 members since the last meeting was announced:—Mr. G. G. Fletcher, Bombay: Rev. Fred. Hallberg, Bombay: Mr. E. G. Barter, I.C.S., Salem: Capt. E. J. Cumming, Ahmednagar: Mr. S. A. C. Green, I.C.S., Shahbandar: Mr. J. M. Conder, I.C.S., Kawkareik: Capt. W. B. M. Newland, I.M.S., Mesopotamia: Mrs. C. Fowler, Bombay: Major J. Husband, I.M.S., Bombay: The Honorary Secretary, Vellore Club, Vellore: Miss M. R. N. Holmer, M. A., Delhi: Capt. C. M. Thornhill, Mesopotamia: Major Robert E. Wright, I.M.S., Bombay.

ELECTION OF THE COMMITTEE.

The following gentlemen were elected as office bearers for the present year:—President:—H. E. The Right Hon'ble Lord Willingdon, G.C.I.E.; Vice-Presidents:—Mr. J. D. Inverarity; the Hon'ble Mr. Justice N. C. Macleod; and H. H. The Rao Saheb of Cutch, G.C.I.E.; Managing Committee:—Mr. T. Bainbrigge Fletcher, F.E.S.; Mr. T. R. Bell, I.F.S.; Mr. Mr. C. L. Burns; Rev. E. Blatter, S.J.; Mr. E. Comber, F.Z.S.; Lt.-Col. G. H. Evans, C.I.E.; Major M. L. Ferrar; Capt. F. C. Fraser, I.M.S.; Prof. G. A. Gammie; Mr. F. Hannyngton, I.C.S.; Mr. G. S. Hardy, I.C.S.; Prof. V. N. Hate: Lt.-Col. W. E. Jennings, I.M.S.; Mr. N. B. Kinnear: Lt.-Col. K. R. Kirtikar, I.M.S. (Retd.) Major W. Glen Liston, C.I.E., I.M.S.; Mr. F. M. Mackwood: Mr. L. H. Savile: Mr. A. H. A. Simcox, I.C.S. Mr. R. A. Spence; Lt.-Col. F. Wall, C.M.G., I.M.S., C.M.Z.: Mr. John Wallace, C.E.; Honorary Secretary:—Mr. W. S. Millard, Honorary Treasurer—Mr. L. Robertson, C.S.I., IC.S.

CONTRIBUTIONS.

The greater part of the contributions received since the last meeting have been obtained from our members serving in Mesopotamia. The Society is once again indebted to Sir Percy Cox for a further contribution consisting of eleven bird skins and one Jungle cat. Lt.-Col. Wall has found time to send us a small collection of snakes and mammals in spirit, among the latter are a Persian Mungoose, a Syrian Hedge-hog, 2 Sheath-tailed Bats and three Shrews. Capt. C. R. Pitman, still active on our behalf, contributes 6 Hares a Jackal and 8 Birds' skin. A Jungle Cat was also obtained for us by Lt. Webster, R. N. and a Syrian Hedge-hog by Mr. Culbertson. From Capt. Bagnall comes a welcome contribution of a White-fronted Goose the first example of its kind in our collection. Col. Stevens has kindly presented us with a Roseate Pelican and Lt. R. Livesey with a Long-legged Buzzard. From within Indian limits Capt. W. B. Cotton sends us a further contribution of 4 Afghan Hares from Wano, Waziristan; a Jungle Cat from Nowshera was received from Major W. H. Lane, while Mr. P. S. Patuck sent down two Wild Dog Pups from Narsinghpur, C.P. We are indebted to Mr. G. A. Shillidy for a Sheldrake shot by him in Larkana, and Major Prescott for a Grey Lag Goose obtained at Nowshera while Mr. Prater has collected several Gulls for us in various stages of plumage from Bombay Harbour. A collection of Snakes, Scorpions, Spiders, etc. and one Koodoo head obtained in East Africa was very kindly placed at our disposal by Capt. K. G. Gharpurey, I.M.S. The Society is glad to obtain these specimens as several of them represent types unobtainable with in our limits.

A meeting of members and their friends took place on Thursday, the Hon. Mr. Justice Macleod presiding.

The Honorary Treasurer, Mr. L. Robertson, presented the accounts of the Society for the last year which showed an improvement on the previous year owing to an increase in the membership over that of the previous year. The funds allocated to the Mammal Survey did not show any decrease owing to the European Collectors being at the War and the work restricted to only one collector. At the conclusion of the War it will be necessary to make an urgent appeal for funds. The Society was very grateful to Government for continuing the grant which was of very great assistance to the Society.

Their Excellencies hunted with the Bombay Hounds yesterday morning.

H. E. the Governor and Lady Willingdon visited the Hon. Mr. M. B. Chaubal and Mrs. Gupte at their residence yesterday afternoon, and afterwards took tea with H. H. the Nizam of Hyderabad at Nepean Sea House.

Their Excellencies attended the semi-finals of the Mixed Doubles at the Queen's Road Courts yesterday evening.

SERVICES IN WAR.

MOST EXHAUSTIVE LIST OF MENTIONS

(ASSOCIATED PRESS.)

London, 28th February:—The list of mentions for war services in the United Kingdom published to-day is the most exhaustive list ever issued. But it is large because the names except those already given in smaller special lists, embrace two and a half years' accumulations. It is the first full list and both the University and Public School Corps come in for mention as well as the Royal Defence Corps which guards the railways and points.

Lord Athlumney is mentioned for work as Provost Marshal in London. Major H. T. Baker, Financo Member of the Army Council, is included for pay services and Captain Barnett, M.P., for training the Ulster Division in musketry. The secretary of the New Army Canteen Committee, Major Henderson, is included for organisation, Captain A. J. Dawson, a well-known writer, for publicity work, Colonel Tarver for supplies, Sir Edward Hutton for training, General Gartside Spaicht for home defence administration, Sir Walter Jenner for billeting and quartering, Sir Charles King for administration in the Eastern Counties, Captain J. Ridler for saddlery inspection, Captain Boyd Carpenter for Territorial and Volunteer organisation, General Archdale for training and Lords Ampthill and Ancaster Anglesey for training administration. Lieutenant-Colonels Cross and Richardson are mentioned for training musketry instructors for the New Armies.

MEANING OF GERMAN MOVE.

(ASSOCIATED PRESS.)

ALLAHABAD, Mar. 1.

The "Pioneer's" correspondent cables:—

London, 26th February.—The news of the German retreat on the Ancre has left the public here in a state of pleased uncertainty. No one knows exactly what the move means. It is assumed that the British fire having practically destroyed the German lines the enemy was glad to be able to get away to his next prepared position in the rear. In the comparative safety provided by the fog's interference without real observation, exploded a big mine in the main street of Moiranmont after our entrance, but little hard and only the party he had left scattered when our patrols fired into it. The question of the hour is how far back he means to go.

According to the "Petit Parisen," we are now beyond Serre, astride the road running from Mailly to Achiet-Le-Petit, three-quarters of a mile from the latter. The enemy is believed to have long prepared a position on the Bapaume ridge where he may await the opening of our general offensive, but this ridge is not so high as that running from Les Boeufs to Thiepval, which he took last year, and behind it is lower ground still.

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Gives splendid vigour and vitality and cures nervous and functional debility. Rs. 1-8-0.

SAPAT & CO. KALBADEVI BOMBAY.

THE HOME RULE LEAGUE.

PUBLIC MEETING.

Subject.—RECRUITING for the DEFENCE OF INDIA FORCE.

Time.—FRIDAY, 2nd March, 9-30 p.m. (S.T.)

Place.—SANTARAM'S CHAWL, Mugbhat Lane.

President.—LOKMANYA TILAK.

Speakers.—Mrs. Naidu, Mr. B. G. Horniman, the Hon. Mr. Manmohandas Ramji and others.

Arrangements will be made at the gates to register the names of intending volunteers before and after the meeting.

7249.

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THE BOMBAY CHRONICLE.

Friday, March 2, 1917.

INDIA'S GIFT.

Is there aught you need that my hands withold,
Rich gifts of raiment, or grain, or gold?
Lo! I have flung to the East and West
Priceless treasures torn from my breast,
And yielded the sons of my stricken womb
To the drum-beats of duty, the sabres of doom.

—*SAROJINI NAIDU.*

We cannot imagine that the momentous announcement which was made yesterday of the offer by the Government of India and the acceptance by the Imperial Government of a gift of a hundred million sterling towards the cost of the war will be received by the bulk of the Indian community with any but feelings of profound satisfaction and pride. Satisfaction that India is to rise to the height of the opportunity that presents itself and that the Government has correctly interpreted the wishes of the people, and pride that she is able to add to the already great services that her Princes and people have rendered since the outbreak of the war a gift of so notable a character. As our readers know, we have throughout defended the policy of the Government of India during the war in resisting the untimely demands made in quarters where there is more zeal than sense and responsibility for a large financial contribution from this country in the shape of a loan or gift to the Imperial Government. The time was not propitious and the moment had not arrived for the taking of the step which the Government are now able to take without misgiving. It would have been a shortsighted step, as unjust to this country as to the Empire as a whole, to have committed India's resources to a financial enterprise of this kind at a time when the financial situation was one of grave anxiety and doubt as to the future, and the political situation one that might have brought at any moment a great crisis on our frontiers that would have demanded the utilisation of all the resources of the country for its own protection. These anxieties and dangers have now passed away and both the financial and political situation being now clear, India is in a position to add to her already great services, that of a free gift in money of a substantial character to the Empire. That the gift should be made, we believe, is the opinion of the country as a whole.

The anxiously looked-for financial statement for the coming official year was presented to the Council by the Finance Minister in a speech which was characteristic of Sir William Meyer,—extremely lucid, simple in style, without a single ornate lecture or rhetorical flourish but thoroughly sound. Sir William Meyer rose to the occasion and expounded his operations for the current year, now closing, and for the coming financial year with his customary straightforwardness and without the least ambiguity. His finance, considered all round, leaves very little room for criticism, such is its soundness and the mature judgment and experience with which it has been conceived and crystallised for popular comprehension. The broad features may here be briefly summarised. The revised estimates show a revenue of £64.803 million and an expenditure of £59.065 million, leaving an acceptable surplus of £5.738 million, which is largely in excess of the Budget estimates for the excellent reasons stated, but into which we need not enter at present. The revenue for the Budget year is £63,213 million and the expenditure £60,433 million leaving a surplus of £2.780 million. The net railway receipts for the financial year now closing amount to £20.9 million while those for the ensuing year are estimated at £19,6 million. As we have often said, the factor of the Budget in recent years, which spells a surplus or a deficit, are railway earnings, as in years gone by it was the *deus ex machina*, of a Finance Minister. The surplus estimated for 1917-18, it should be remembered, is based on the present taxation on the expenditure side. The largest item is, of course, the military charges which are estimated at £25.9 million against £25.4 million for 1915-16. There is one item, however, of a new recurring expenditure which, though modest, will, we are sure, give great satisfaction to the advocates of elementary education. The sum of £200,000 is allotted for improving the training and improvement of treachers of primary and secondary schools. It is only an earnest of a larger grant, which will be forthcoming when finances permit. The feature, however, of the Budget is the announcement of the contribution on behalf of India to the war. This in reality will be the sacrifice which loyal India, consistent with her economic condition, is prepared and willing to make and which, we are confident, the people of Great Britain will deeply appreciate. India has already in a variety of ways, especially in regard to military services, rendered no mean assistance to the Home Government. Sir William Meyer referred to these in his speech and the matter needs no elaboration here. It should always be remembered that, if for the last two years and a half this country has largely escaped those hardships and other consequences attendant on a war of the colossal character now going on, and on the whole has been free from all danger by sea, it is owing to the magnificent service the British Fleet has rendered and is rendering in guarding all the sea routes of our great Empire and great commerce. Indians must realise that service in order that they may the more cheerfully give their fair share of the contribution. It is a sacrifice worthy to be made at this critical juncture, it is a sacrifice which will redound to the great credit of India in years to come. This contribution will be in the shape of buying as much of the British Loan Securities as may be necessary, after raising whatever can be raised internally by Princes and people alike.

The Finance Minister estimates at the best £10 million sterling for the present, which implies that £90 millions will be the amount of the debt to England. This will be repaid in twenty years but meanwhile interest will have to be incurred annually. There will be a charge of £6 million on the annual revenues of this country, but inasmuch as all the £6 millions cannot be obtained from existing taxation, the Finance Minister proposes to raise £3 millons in the manner very clearly set out on the next page. The new taxation does not touch the poorer classes. The extra revenue is taken from the rich and from prosperous industry. The super-tax has often been advocated in these columns and that Sir William Meyer has gone to this source for a million of his new revenue is extremely satisfactory. The increase of the jute export duty will no doubt provoke a grumble but the industry can bear it. The doubling of the import duty on cotton fabrics will cause, of course, profound satisfaction. This is the concession of an important principle and is a step for which the country in the future, even more than the present, will have reason to be intensely grateful. The export duty on Indian goods remains but only, we trust, till such time that a general revision of taxation takes place after the war. Lastly, there will be a surcharge on railway goods traffic which will yield half a million. We believe that the Indian members of the Council will give their unanimous consent to the contribution and the taxation needed to pay the annual interest charge. There may be a member or two who is inclined to question the legality or the expediency of the measure but, speaking broadly, Sir William Meyer's scheme seems to have found, if the information we have received is correct, the approval of an overwhelming majority. That approval, we are convinced, will be endorsed by the country.

Notes of the Day.

The Meek Huns.

"His one aim was to obtain compensation for the iniquity Germany has suffered." This was one of the gems of the frenzied speech delivered by the Imperial Chancellor in the Reichstag, and evidently it was a congenial line of thought for he said again in the course of his remarks: "The German aim is to terminate the war by a lasting peace, which will grant us reparation for all the wrongs we have suffered and guarantee the existence in future to a strong Germany." The picture of an aggrieved Germany, which was sorely mishandled by the ferocious Belgians, assisted by their unscrupulous Allies, is pathetic even if not convincing. It would be a misreading of German psychology, however, to regard the kind of sentiment we have quoted as altogether an affectation. It is one of the astounding puzzles of the war that, according to competent critics, large numbers of Germans have persuaded themselves that the "Fatherland" is the victim in this world conflict. And yet, of course, the whole world outside Germany is convinced that in so far as Armageddon was manufactured it was, like so many other things, "made in Germany." Peace will be really nearer when Germans themselves have been disillusioned.

Satisfaction with Submarinism.

The German Chancellor professed, in the Reichstag, to be immensely satisfied with the results of submarinism so far. These, according to him, had "surpassed the expectations of the Navy." The results from any relevant point of view of naval strategy or economic gain have not been such as to justify any particular elation. But doubtless the Huns have cause for exultation on other grounds. The sinking of the Laconia, for instance, inflicted a full measure of misery on the victims, and at least two American women lost their lives. The torpedoing of the Eemland, too, was effected in circumstances of deliberate and callous brutality which now are expected as a matter of course from the German Navy. No one will be surprised that they are satisfied.

An Untenable Position.

The country will be thankful to the Hon. Mr. Chanda for his very pertinent and useful questions in the Imperial Council respecting the action taken against Mrs. Besant by the Government of Bombay and the Chief Commissioner of the Central Provinces respectively. Mr. Chanda elicited from Sir Reginald Craddock,—who, we imagine, must have been quite in his element on this occasion,—that the Government of India were consulted and gave their approval in both cases before action was taken. The Home Member's case for the Government of India was that they "were and are influenced in giving that approval by the general trend of Mrs. Besant's writings and speeches and not by any particular article or utterance." This attitude, we gather, was an extension of "the Chief Commissioner's policy to discourage violent political agitation and inflammatory speeches as being prejudicial to public safety at a time like the present." We need hardly say that this plea is no more convincing now than when Mr. Slocock promulgated it on behalf of the C. P. Government. The only principle that is really decisive and sound in this matter is that where the public safety has been jeopardized by "inflammatory" speeches, the speakers should be dealt with according to law and put into jail if convicted. For the rest the Executive, whether in the C. P. or elsewhere, have more than once proved themselves to be very indifferent judges of what constitutes "violent political agitation" and "inflammatory speeches" and we protest as strongly as ever against this usurpation by executive authority of the functions of the Judiciary.

The Sadhu in Khaki?

A correspondent writing to a contemporary makes an original and pretty suggestion in regard to the enlistment for military service which has now got statutory sanction. He would have the voluntary principle modified into conscription for a section of the population: "There are 56 lakhs of sadhus who are at present being fed entirely on charities and if compulsion is applied to them it will have great advantages. The Indian community will be relieved of such charges while Government will have to pay nothing to their dependents except their feeding charges." While we are not unduly enamoured of coercion in any shape or form, we confess to a sneaking sympathy with this suggestion. There can be no doubt that under the prestige which age-long tradition has assigned to the genuine *yogi*, a vast number of most disreputable charlatans are thriving in this country, and the sooner the country can be relieved of the pests the better for it and for them. But practically considered, the question is more difficult than the correspondent seems to imagine. The *yogi* in India is not yet as extinct as the Dodo, and Indian sentiment would not tolerate their freedom being interfered with. And this is precisely where the immunity of the impostor comes in. It is hardly possible in this matter to discriminate between the genuine article and the colourable imitation. The correspondent's statement that "as throughout their life they had not to undergo any sufferings or any anxieties they would form a stout and very serviceable unit, besides this they would welcome this news," appears to us to be more conjectural than convincing. But we do wish that he, or some one else, would find a means of eliminating from the Indian body politic one of the most offensive parasites that afflict it.

Opinions—Invited or Dictated?

At a recent meeting of the Bengal Legislative Council a non-official resolution on the extension of the system of trial by jury was carried by a majority of two. The Bengal Government have now issued a circular letter to the District Judges calling for their opinions on the question and it is instructive to note that even in calling for opinions they have not failed to impart their own prejudice into the matter. According to the "Amrita Bazar Patrika" they have asked the Judges not to overlook the facts that "in political cases, the jurors are likely to be intimidated by the accused and their party; that racial prejudice may occasion failure of justice and that a sufficient number of qualified men may not be available in all districts." All this seems to show that what the Government of Bengal require of the District Judges is not to give their free and independent opinions formed as a result of their own experience and consideration but to return an opinion that should conform to the already expressed view of the Government. Apart from the reflection on the intelligence of the Judges implied in the reminder to them not to overlook particular facts, relevant to the subject, this is obviously an undignified attempt on the part of the Government to defeat the end of a Resolution carried by a majority in the Council—and especially so inasmuch as the Government are under no statutory obligation to act upon the Resolution.

The Health of the City.

In spite of the increased death-rate from plague experienced last week, the general conditions of health in Bombay showed a slight improvement over those which prevailed a fortnight ago. The general death-rate came down from 33.55 to 32.01 and the total mortality from 632 to 603. The only disquieting feature of the situation was the heavy mortality from plague, which, perhaps, will go on rising for a month or more with the progress of the "plague season." Last week plague registered 45 attacks and 33 deaths, being 19 attacks and 11 deaths more than in the previous week. Four plague cases were imported, two from Poona and one each from Chopda and Deolali. Small-pox registered 12 attacks (including three imported cases) and 2 deaths, while cholera was absent as usual. Comparatively heavier mortality was recorded from fevers and diseases of the respiratory system, while infantile mortality and diseases of the nervous system showed considerable declines. The number of births during the week was 384, as compared with 385 of the week previous.

German Nerves....

An instructive side-light is thrown on the Prussian administrative system as well as on the state of public mind by a leading article in Germany in "Die Woche," in which the writer regrets that while it is the nerves of the nation which should be protected, the administration has not done its part in the economy of nerve. The people, according to the writer, are willing to accept the calamitous things which every citizen feels in his own person; but the authorities would do well to remember that every mistake with bread, fat, meat, soap, and the rest, brings a feeling of nervousness into every home,—a result not good for the individuals in the home and certainly not good for the country. Again, not enough, it is stated, has been done to economise the nerves of the women, which is most important. "They," have been unnecessarily plagued and worried with long waits outside provision stores and a hundred other things. They have lost their precious time, their patience, their nerve, and all to the hurt of the Fatherland." Coming to particulars, the writer reminds the authorities of the muddle they have made of their measures to save fuel. The trams and trains stopped running, and on bitter nights "thousands and thousands of workers of all kinds were suddenly and without warning compelled to tramp miles to their homes." This, the writer says, is unpardonable and shows to what an extent regulations are still made round a green table by men wholly unqualified to make them.

A German Legal History of England.

Professor Felix Libermann, one of the greatest continental authorities on British legal history, has just completed and issued the last volume of his *magnum opus*, "Laws of the Anglo-Saxons" on which, according to the "Vossische Zeitung" he has laboured for a quarter of a century. The volume is dedicated to Heinrich Brunner and Professor Fredrick William Maitland, "the two greatest contemporary inquirers into the legal history of England in the Middle Ages,"

as a mark of melancholy reminiscence of the peace-blessed time when this work was first begun, and the German probed deeply with admiration into Britain's political history and literature, and the Briton generously smoothed the way for German inquirers, including the writer of this contribution to the history of earliest days of the British nation.

Naturally, the author concludes with the prayer,—which will find an echo in many hearts!

May the enemies of to-day again learn to respect one another, and to assist one another, as of yore, in the highest interest of mankind.

Official and Personal.

The Bengal Provincial Congress Committee entertained the Hon. Raja of Mahummadabad at an afternoon party yesterday. Almost all members of Bengal Congress Committee were present.

The arguments in the Jubbulpore railway bribery case against Mr. Frere have been concluded to-day. The judgment will be delivered on Monday.

"TRUTH'S" ATTACK ON SIR H. BUTLER.

BURMESE MASS MEETING OP PROTEST.

(ASSOCIATED PRESS.)

RANGOON, Mar. 1.

The "Truth" on January 24, made a bitter attack on the Lieutenant-Governor of Burma in connection with racing and other matters in the province. The Burmese community and non-official members held a mass meeting yesterday at which resolutions expressing their unreserved disapproval of the attack made on the Province and its head in a recent issue of the journal, disagreeing with the writer who did not voice the opinion of any member of their community, and reassuring the Lieutenant-Governor of their entire confidence in him, his policy and his measures were passed.

PUBLIC MEETING AT TOWN HALL.

We understand the public meeting of the citizens of Bombay to invite the co-operation of the public for the Indian War Loan will be held in the Town Hall, on Monday, the 5th instant, at 5-45 p.m.

INDIA'S FREE GIFT TO THE EMPIRE.

HUNDRED MILLION STERLING FOR THE WAR.

TO BE HANDED TO IMPERIAL GOVERNMENT.

SIR WILLIAM MEYER'S STATEMENT.

ENHANCED DUTY ON COTTON IMPORTS.

EXPORT DUTY ON JUTE RAISED.

NEW TAXATION PROPOSALS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.

Recd. 1 p.m., March 1.

The Imperial Government has gratefully accepted the Government of India's offer of £100,000,000 sterling towards the general cost of he war.

(ASSOCIATED PRESS.)

DELHI, March 1.

At the meeting of the Imperial Legislative Council this morning, his Excellency the Viceroy presiding, Sir William Meyer presented the Financial Statement for 1917-18. The Visitor's Galleries were crowded, a very large number of ladies were present. Her Excellency Lady Chelmsford was in the Viceregal Gallery. After interpellations, Sir William Meyer rose at 11-8 a.m., to speak on the Budget.

Sir William Meyer concluded his speech at 1 o'clock, after which copies of the Financial Statement were laid on the table. H. E. Viceroy said that the Hon. members were aware that there would not be any discussion on the Financial Statement to-day. As regards the Bills which Sir William Meyer was going to introduce, there was no committee stage with regard to the first Bill, the discussion about which would take place on the 7th. As regards the second and third Bills there would be Committee stages and his Excellency invited hon. members to speak on them when the Bills would be referred to Select Committees in the afternoon's sitting that day.

FINANCE MEMBER'S STATEMENT.

The following are the chief points of Sir William Meyer's statement:—

GENERAL CONDITIONS.

We must assume for Budget purposes that the war will continue throughout the coming year. This, of course, affects us prejudicially in many ways, some of which I shall have to refer to in detail later on; while as regards our estimates, I must repeat what I said last year, that the difficulties in framing accurate forecasts are very great in view of constant and unforeseeable changes of circumstances. As I said two years ago, we are really groping in the dark and can only go as carefully as possible.

The situation which I have now to describe is complex, though accompanied by many satisfactory features. The general revenue position is excellent, and in particular, our railways receipts have far exceeded the figure estimated in the current year's Budget. Our postal savings bank deposits, instead of declining, as we feared when that Budget was framed, have shown a welcome though not entirely steady, recovery. Our currency note circulation has enormously expanded. On the other hand, our sea-borne trade, though it has improved in value, has been hampered throughout the year by difficulties of freight; and the altered position in regard to exchange, which has now completely lost the tendency to recurrent weakness shown in the first period of the war has confronted the commercial community and ourselves with difficulties and problems which probably only the stress of war could have brought about.

The satisfactory revenue position is the direct result of an exceptional monsoon.

Our trade conditions are still governed by the depressing effects of the war to which I referred in my last year's speech, notably scanty and dear freight, and restrictions which it has been necessary to impose on exports and imports with reference to military and political considerations: also, of course, the stoppage of commercial intercourse with enemy countries and tracts under hostile occupation. In his Trade Review for 1915-16 the Director of Statistics brought out the fact that, comparing the calendar year 1915 with its predecessor, the larger portion of which was under peace conditions, the relative falling-off under imports was larger in India than in any other country affected by the war except Russia; while our exports also showed a material decrease, as against a large expanion in the case of Canada, Japan and Egypt, to take only countries within the belligerent sphere. There was, however, some recovery in the closing months of the official year 1915-16, and the total sea-borne trade of India for that year was much the same as in 1914-15 (£238 million against £236 million), whereas in 1913-14, when it reached the highest point hitherto attained, it amounted to £327 million.

Taking the current official year so far as figures are available, i.e., to the end of December, there has been a considerable improvement over the corresponding period in 1915-16, exports of private merchandise, including re-exports, being about 34 crores better and imports about 15 crores higher, while the total balance of trade, after taking into account net private imports of treasure, may be roughly put at 58 crores in favour of India. It may be said indeed that our trade transactions are now once more reaching the figures which prevailed just before the war. It must be remembered, however that this is due in considerable part, and especially as regards imports, to a large increase in prices, and that quantities, would still show a material decrease. The gap caused by the cessation of trade with enemy countries is being filled by larger trade with the United States, Japan and Russia, and by a material increase in our exports to the United Kingdom.

The chief increases under exports have been in respect of raw cotton and jute manufactures, rice, pulses, seeds, hides and skins, and cotton manufactures. But these have been counterbalanced to some extent by decreases under wheat and tea, the tea exports having been specially retarded by the lack of freight. The increase under imports occurs mainly under cotton manufactures—principally piecegoods, while there are decreases under sugar and railway plant and rolling stock.

We must be prepared, however, for some check to this upward movement owing to restrictions upon imports now found necessary in the United Kingdom, of which the recently announced limitation upon jute and tea imports is an example bearing materially upon our trade and our revenue alike.

As regards the geographical distribution of our trade, roughly speaking the imports from and exports to other portions of the British Empire practically balance each other, and the surplus of India's exports over her imports occurs almost entirely in respect of trade with foreign countries, and most noticeably so in regard to Japan and America. The credits thus due to India in foreign lands, adjusted as they usually are through London must therefore have been a considerable factor in assisting England's international exchange position.

Revised Revenue and Expenditure 1916-17.

The general position is brought out in the following table, which compares the current year's Budget and the Revised Estimate now put forward:—

In MILLIONS OF POUNDS.

Budget, 1916-17.

	Imperial.	Provincial.	Total.
Revenue	55.925	30.603	86.528
Expenditure ..	55.099	30.956	86.055
Surplus (+) or deficit (—) ..	+.826	—.353	+.473

Revised, 1916-17.

	Imperial.	Provincial.	Total.
Revenue	64.803	31.951	96.754
Expenditure ..	59.065	30.390	89.455
Surplus (+) or deficit (—). ..	+5.738	+1.561	+7.299

REVENUE AND EXPENDITURE—IMPERIAL.

As regards Imperial transactions, it will be observed that we are about £9 million better under revenue, but our expenditure has increased by about £4 million, leading as a result to a surplus of £5.7 million against £826,000 estimated in the Budget.

Nearly half the expansion of Revenue is due to a phenomenal increase of over £4 million under Railways.

The remaining increase under Revenue occurs chiefly under the following heads:—

(1) Opium.—£866,000, due mainly to higher prices realised at our auction sales in Calcutta, and also for medicinal opium sold in England.

(2) *Salt.*—£798,000. Owing to the falling off in the import of salt into Bengal and thence into Bihar and Orissa, by reason mainly of freight difficulties, the demand for salt of local manufacture has extended to areas previously supplied by the imported articles. This additional demand has fallen mainly on Punjab salt, and has led to a rise in price, which has been greatly enhanced by speculation in the salt trade, with the result that applications for the clearance of salt, accompanied by payments of duty, have been registered long in advance, and such orders are now booked well into the coming year.

(3) *Customs.*—£891,000. This improvement reflects the more favourable trade conditions to which I have already referred, and substantial increases occur under most of the tariff sub-heads, as for example, sugar, tobacco, chemicals and articles of food and drink.

(4) *Mint.*—£552,000, mainly due to seigniorage on our recent large rupee coinage.

(5) *Posts and Telegraphs.*—£800,000, due to expansion of postal business and increase in the number of field service telegrams.

In addition to these large improvements under the Imperial heads, there has been a most satisfactory growth of revenue under those which we share with the Local Governments. We thus obtain an additional £353,000 from *Income Tax*, due mainly to the high profits realised in Bengal and Bombay as the result of war conditions; and £170,000 more under *Excise* and the same amount under *Stamps*.

We have also a gain of £338,000 in our gross receipts under *Interest*. As I shall explain later, the peculiar circumstances of the year have led to an increase of the balances which the Secretary of State has had available for temporary investment, and have also entailed very heavy sterling investments on behalf of the Paper Currency Reserve, and our interest receipts have increased in consequence. In view however, of these quite exceptional receipts, we propose to provide for the payment of £399,000 towards a special 'Paper Currency Reserve Depreciation Fund,' and as this payment will be treated from the accounts standpoint as a reduction of receipts, it has the effect of disguising the real improvement obtained which would otherwise have been shown above. It is proposed to constitute a depreciation fund, which will progress to the total difference in value between the consols in the Paper Currency Reserve at the date of purchase and what they are likely to realise on sale. The fund will be gradually built up out of interest which we get from the Paper Currency sterling investments; as consols are sold it will make good to the Paper Currency Reserve the difference between the sale price and the original purchase value; and till the assets are so employed they will be invested in Treasury bills. In 1916-17 we expect to get from interest on sterling investments in the Paper Currency Reserve a total sum of £399,000; and in view of our satisfactory financial position this year we propose to pay in the whole of this sum to the new depreciation fund.

THE WAR BUDGET.

New Taxation		£3,000,000
Super Tax on incomes over Rs. 50,000	to yield	£1,350,000
Doubling of Duty on Cotton Imports .	,,	£1,000,000
Export Tax on Jute raised . .	,,	£500,000
Surcharge on Railway goods traffic	,,	£500,000

GIFT TO IMPERIAL GOVERNMENT TO COST £6 MILLIONS A YEAR.

SURPLUS OF £5.7 MILLIONS ON 1916-17 ESTIMATES.

THE BUDGET AT A GLANCE.

Sir William Meyer presented the annual financial statement to the Imperial Council yesterday. The figures of the Budget may be seen at a glance in the following tables.

BUDGET (1916-17).

	£
Revenue (Imperial)	55,925,000
,, (Provincial)	30,603,000
Expenditure (Imperial)	55,099,000
,, (Provincial)	30,956,000
Surplus (Imperial)	826,000
Deficit (Provincial)	353,000

REVISED ESTIMATES (1916-17).

	£
Revenue (Imperial)	64,883,000
,, (Provincial)	31,951,000
Expenditure (Imperial)	59,065,000
,, (Provincial)	30,390,000
Surplus (Imperial)	5,818,000
,, (Provincial)	1,561,000

BUDGET (1917-18).

	£
Revenue (Imperial)	66,563,000
,, (Provincial)	32,288,000
Expenditure Imperial	66,433,000
,, (Provincial)	32,386,000
Surplus (Imperial)	130,000
Deficit (Provincial)	98,000

NEW TAXATION YIELD.

I have had made for me some interesting, but necessarily rough, calculations as to the extent to which our revenue receipts are due to the taxation imposed last year. The new taxes were estimated in the Budget, on the best information we could then get, to give us £3.6 million. It is now estimated that the actual yield has been about £1,200,000 more than this, of which. £200,000 occurs under Salt £650,000 under Customs, and £350,000 under Income Tax. The increases under the first and last heads, however, are largely due in the one case to considerable advance payment of duty and in the other to abnormal war profits.

INCREASED MILITARY EXPENDITURE

On the expenditure side, there is a total increase of about £4 millions over the Budget Estimate, the greater part of which occurs under *Military Services*.

Deducting from the gross military expenditure the amount that we get in the way of receipts we provided in the budget for a total net outlay of £22½ million, which included £520,000 kept as a reserve against unforeseen charges. Not only has that reserve been utilsed, but the total net military expenditure is now estimated to amount to about £25.4 million, as against £20½ million taken under peace conditions in the Budget for 1914-15. The principal items contributing to this excess are:—

(1) An outlay of £936,000 on aditional rifles and ammunition which have to be obtained from Home, and which the War Office had till very lately been unable to spare for us. This represents about two-thirds of our total indent, estimated to cost £1,486,000, and the remaining £550,000 will, it is expected, be spent in 1917-18. These supplies are greatly needed in view of the wear and tear of our existing stock of rifles and the drain on our ammunition supply, and the necessity for adequately arming the large number of new recruits we have had to raise.

(2) Increased outlay in connection with the position on the North-West Frontier (£367,000)—caused mainly by (*a*) training of troops on the frontier and connected movements; (*b*) expansion of animal transport units, and services such as the Supply and Transport and Army Bearer Corps; (c) actual operations against tribesmen and subsidiary expenditure in connection therewith under rations, clothing, stores, *batta*, etc.

(3) Improvement of frontier roads (£200,000).

(4) Increase in ordinary expenditure on imported and local stores, owing to higher prices, etc. (£730,000).

(5) Increased railway charges in India consequent on larger movements of troops and stores £393,000).

(6) Provision of £160,000 for application, from 1st January 1917, of the concessions announced on that date in regard to free rations to sepoys and larger pay to the higher ranks of the Indian Army. This allows for outlay in providing a necessary reserve of food stuffs.

(7) Increased outlay in connection with the Aden operations (£137,000) owing mainly to larger supplies of stores.

The only other item of increase which calls for special remark on the expenditure side is one of £524,000 under "Political," due to special political expenditure in Persia, and the Indian share of the cost of military police and levies employed there.

On the other hand there is a decrease of £319,000 under "Interest" charges. The Budget estimate contemplated the renewal of £5½ million India Bills which it has since been decided to discharge. The provision made for discount on the renewal of the bills is thus saved.

CAUTION NOT MISPLACED.

The final result, as already stated, is that we obtain a surplus of £5.7 million. The greater part of this must be associated with a quite exceptional south-west monsoon and its consequences; but a substantial portion, as I readily admit—indeed I would outlook, including military and political as timating a year ago at a time when the outlook, including military and political as well as trade and seasonal possibilities, demanded extreme caution. We are reminded even now of the latent possibilities in an adverse direction by the fact that our military expenditure and cognate political outlay have increased by the nearly £3½ million above the provision which we thought desirable last March, and this notwithstanding the fact that there has been no gravely disturbing change in our general military situation. In addition, as I shall shortly, show, there is £1.8 million more of military expenditure against which we obtain no immediate recoveries and some of which may eventually come against the revenue account.

The necessity for ample resources in the present year and during the twelve months to come will, however, be still more evident to those who study our ways and means position with attention, and thus realise that it is not necessarily on the revenue side that our chief difficulties lie. The money represented by our large surplus has been invaluable in the current year in assisting us to meeting the strain on our balances in India occasioned by the very large payments we have had to make on behalf of His Majesty's Government. The corresponding remittances to England which they ultimately enabled have served the double purpose of contributing to the extinction of our emergency war debt and towards assistance to His Majesty's Government in the prosecution of the war. And finally, this new element of strength in our revenue position enables us to take up new obligations which many of us have keenly at heart.

Looking back to the Budget of a year ago I should not admit that our caution then was misplaced, and looking forward to the liabilities of the future I am quite clear, and the Council too will soon perceive, that no portion of the additional revenue which we then took could wisely have been dispensed with.

PROVINCIAL SURPLUS.

We estimated in the Budget that the provinces, in the aggregate, would obtain a revenue of £30.6 million and spend £31 million, leaving a deficit of £400,000,—or to be precise, £353,000—which would be made up from their balances. The present figures indicate, speaking roundly an income of £31.9 million and an expenditure of £30.4 million, thus leading to an aggregate Provincial surplus of about £1.5 million.

All provinces share in this improvement, both in revenue and expenditure. As already indicated, the increase in revenue occurs mainly under the Provincial shares of Stamps, Excise, and Income Tax.

The lapse in expenditure is distributed in small amounts over most of the principal heads, and has been largest in Bombay, Madras, Bengal and Burma. The aggregate Provincial surplus goes of course into our balances to the credit of the provinces concerned.

ESTIMATE OF RESOURCES.

Taking resources first—

We announced in the Budget a rupee loan of £4 1/3 million, including the Post Office section; but we were ready to take up to £4 million more, in which case we should have devoted the surplus to paying off our loan from the Gold Standard Reserve. As a matter of fact, however, we have got little more than the amount that we fixed as in any case necessary.

Unfunded debt will bring us in £1.7 million in view of the welcome fact that there has been a net increase of £700,000 in post office savings banks deposits, instead of a like decrease as apprehended when the Budget was framed.

Under Special war receipts we now anticipate a higher return from the hire of enemy ships, and also some further deposits in connection with the liquidation of hostile trading concerns; while the miscellaneous item shows an improvement of £1.3 million attributable to improved receipts from local funds and miscellaneous deposit transactions, and a large increase in the amount of Council bills remaining unpaid at the end of the year as compared with the amount outstanding at its beginning.

On the outlay side, we have no longer to reckon with any Provincial deficit, there being on the contrary a surplus.

The Railway capital expenditure is now estimated at £1.5 million against £3 million taken in the Budget. A lapse of £1 million is expected in England owing to the difficulty of obtaining material, and it is probable that the railway authorities here will not be able to spend more than about £300,000 in excess of the grant originally allotted to them for expenditure in India. The actual outlay is thus expected to amount to about £2.3 million, but from this a deduction of £810,000 has to be made on account of railway stores sent to Mesopotamia and elsewhere for the construction of military railways there at the cost of the Home Government. In effect, while £2.3 million has been spent on the improvement of our railway property as a whole, this addition to the capital account is partly counterbalanced by the diminution of the value of that property to the extent of the £0.8 million of stores which it has thus surrendered.

The reduced Irrigation expenditure is in accordance with the progress of actuals, the lapse being largely due to the completion of the larger projects and the deputation of engineers to military duty.

On the other hand, we have had to incur expenditure to the extent of £1.8 million on the purchase of military stores and equipment in anticipation of demands either in India or from the expeditionary forces. Pending their allocation to specific requirements, when the cost will be treated as expenditure debitable to Indian revenues or recoverable from the Home Government as the case may be, it has to be charged to a suspense head, thus reducing the resources available for general ways and means purposes.

We find ourselves then, owing mainly to an improvement of about £7 million in the

(Continued on page 9).

FURY IN THE REICHSTAG.

GERMAN CHANCELLOR'S BOAST.

ATTACK ON PRESIDENT WILSON.

ALL BUT THEMSELVES TO BLAME!

(REUTER'S SPECIAL WAR SERVICE.)

AMSTERDAM, Feb. 28.
Recd. 2 p.m., March 1.

Speaking in the Reichstag the Chancellor said that it would be unfruitful for him to specify peace conditions in advance; his one aim was to obtain compensation for the iniquity Germany had suffered. He foreshadowed political reorganisation after the war and defended militarism on the ground of geographical necessity. He delivered a diatribe against England's tyranny on the seas but boasted:—"We shall break this enslaving of non-English trade."

The Chancellor complained of the peremptory way in which President Wilson broke off the relations and accused him of gross partiality for England.

Defending submarinism, he said that newspaper reports demonstrated that Germany could be more than satisfied with the results of the new campaign which had surpassed the expectations of the Navy.

AMSTERDAM, Feb. 28.
Recd. 2 p.m., March 1.

In the course of his speech in the Reichstag, the Chancellor said:—"I shall not be tempted to follow the example of hostile leaders and make promises or formulate detailed conditions regarding peace, which would be unproductive and precarious. The German aim is to terminate the war by a lasting peace, which will grant us reparation for all the wrongs we have suffered and guarantee the existence in future to a strong Germany.

THE ALLIES REPLY TO PEACE OFFER.

He characterised the Allies' reply to the peace proposals as a document of barbarian hatred and jeer, which was ruder and more presumptious than any sensible being could have imagined.

The Chancellor asserted that Germany had tried as much as possible to alleviate the neutral shipping difficulties owing to the establishment of barred zones and was attempting to supply them with coal and iron. All these difficulties were caused by England's tyranny on the seas. We will and shall break this enslavement of all non-English trade, he declared, and insisted that the decision with regard to the barred zones was irrevocable. We are fighting for the freedom of the oceans, which will also be most advantageous to the neutrals.

PRESIDENT WILSON'S PARTIALITY.

The Chancellor accused President Wilson of brusquely breaking off relations. Mr. Gerrard, he said, only communicated the decision to the Imperial Secretary of the State for Foreign Affairs verbally and then asked for his passports. The Chancellor declared that the procedure adopted was unprecedented. He was forced in the absence of official documents to rely on Reuter's version of President Wilson's message to Congress of February 3rd and he registered a protest against the President's arguments. Dr. Bethmann accused President Wilson of variously favouring the Entente and acting detrimentally to Germany and he then entered on a long polemical statement with regard to exchange of views and the indictment of the American attitude, seeking to prove that it was dictated by partiality and selfishness. Not for the first time in history, he went on, have the British tried the starvation policy and he declared that the successes of the submarines much surpassed the Navy's expectations even though reports from many had not yet been received. The success won was due partly to the sinkings of ships and partly to the discouragement of neutral shipping.

REMODELLING OF GERMAN INTERNAL LIFE.

Dwelling on the necessity for popular remodelling of German internal life after the war, the Chancellor derided the declaration of M. Briand and Mr. Lloyd George that their aim was to free Germany from Prussian militarism and confer democratic liberties on the Germans. Mr Lloyd knew before the war he asserted that our geographical situation always reminds us of Frederic the Great's words:—"Toujours en vedette."

AUSTRIA SUPPORTS SUBMARINE POLICY.

STATEMENT IN THE REICHSTAG.

(REUTER'S TELEGRAM.)

AMSTERDAM, Feb. 28.
Recd. 7-15 a.m., March 1.

In the Reichstag, Herr Westarp, Conservative, stated that Austria fully supported Germany's submarine policy.

COUNT BERNSTROFF SAILS FROM HALIFAX.

(REUTER'S TELEGRAM.)

HALIFAX (NOVA SCOTIA), Feb. 28.
Recd. 11-30 a.m., March 1.

Count Bernstorff has sailed on board the steamer Frederick Eighth.

GOMMECOURT OCCUPIED.

BRILLIANT BRITISH VICTORY.

SUCCESS PUSHED FURTHER HOME.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 7-50 p.m., March 1.

A British communiqué this evening says, this morning we captured a portion of a trench north-eastward of Sailly-Saillisel, taking 85 prisoners.

We occupied Gommecourt and captured the villages of Thilloy and Puisieux-Aumont with the trench systems adjoining. We pushed our line one thousand yards north-eastward of Gommecourt.

During a raid in the neighbourhood of Clery we reached the second line, also entered positions north-eastward of Arras and south-westward and westward of Lens. We repulsed a raid north-eastward of Armentieres.

Reuter's correspondent at Headquarters says the British line now runs North of Gommecourt through Puisieux, Achiet-le-Petit, Irles and Ligny to between Transloy and Les Boeufs.

NAVAL AIR RAID ON GERMAN IRONWORKS.

AN ENEMY MACHINE DESTROYED.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.
Recd. 11-30 a.m., March 1.

The Admiralty says:—Naval aeroplanes raided the ironworks at Brebach, south-eastward of Saarbrucken, on the 25th inst. Several fights in the air occurred and an enemy machine was destroyed.

GERMANS' NORTHWARD RETREAT.

INEFFECTIVE DEVICES TO CHECK BRITISH ADVANCE.

(REUTER'S SPECIAL WAR SERVICE.)

LONDON, March 1.
Recd. 7-30 p.m., March 1.

Reuter's correspondent at Headquarters, in a despatch of yesterday's date, says the German evacuation of the fortress of Gommecourt is most interesting, because it marks the northward extension of their retreat. Here also the German work of destruction was most effective craters being blown in the roadway and trees felled across it. Various devices designed to explode on contact were secreted in the trenches.

Fighting yesterday was more open in consequence of the British pressing the rearguards more vigorously.

GERMAN TRICK AT GOMMECOURT.

When the British patrol approached Gommecourt on Monday night it was received with sharp fire, showing that the place was still garrisoned. Thereupon our guns were concentrated upon it all night and at daybreak a strong patrol, plentifully supplied with Lewis guns and bombs, preceded by a barrage, advanced and found Gommecourt empty.

HUNS FIND NO TIME TO DESTROY AMMUNITION.

Things are also busy on the Somme front, where a successful attack at Sailly-Saillisel was designed to straighten the line. The enemy undoubtedly realises the riskiness of his movement and is abandoning much ammunition owing to want of time to destroy it.

KEEPING THE HUNS JUMPY.

SUCCESSFUL BRITISH TACTICS.

(REUTER'S SPECIAL WAR SERVICE.)

LONDON, March 1.
Recd. 7-30 p.m., March 1.

As an instance of British tactics to keep the Germans jumpy may be mentioned how the Australians, near Armentiers, reached the third line with a sweeping rush and mowed down the fleeing Germans with Lewis guns. The Australians then bombed the dugouts and collected 20 prisoners. They counted 100 German corpses, exclusive of those which had been killed by Lewis guns, altogether accounting for probably 250.

FRANCO-BRITISH CONFERENCE AT CALAIS.

PERSONNEL OF THE CONFERENCE.

(REUTER'S TELEGRAM.)

PARIS, Feb. 28.
Recd. 1 p.m., March 1.

It is officially announced that a Franco-British Conference was held at Calais on February 26th and 27th. M. Briand, Generals Lyautey and Nivelle represented France and Mr. Lloyd George Generals Robertson and Haig Great Britain.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent War Loan 1929—1947.
5½ per cent War Bonds 1920, 5½ per cent War Bonds 1922.
Post Office 5-years Cash certificates (issue of 1917-18)

Principal and Interest Secured on the assets and revenues of the Government of India.

The following prospectus of the Indian War Loan is published in a "Gazette of India" Extraordinary published to-day.

I. WAR LOAN 1929—1947.

Issue Price: Rs. 95 per cent. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

Interest: Rs. 5 per cent. per annum payable on the 15th February and the 15th August.

Date of Redemption.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August, 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August, 1929, on giving three calendar months' notice in the "Gazette of India."

Sinking Fund.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

II. WAR BONDS 1920 AND WAR BONDS 1922.

(FREE OF INCOME TAX).

Issue Price: Rs. 100 per cent. payable as follows:

For fully paid allotments: Rs. 100 per cent. on application.

For instalment allotments: Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

Interest: Rs. 5½ per cent. per annum payable on the 15th February and the 15th August.

Date of Redemption: War Bonds 1920 are repayable on the 15th August, 1920, War Bonds 1922 on the 15th August, 1922.

III. POST OFFICE 5-YEAR CASH CERTIFICATES.

(FREE OF INCOME TAX).
FOR
RS. 10, RS. 20, RS. 50, AND. RS. 100,
PAYABLE 5 YEARS AFTER ISSUE.
ISSUE PRICE:
RS. 7-12, RS. 15-8, RS. 38-12' AND RS. 77-8

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Notification.

FORM OF SECURITIES.

1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate transferable by deed;
(2) Promissory Notes transferable by endorsement;
(3) Bearer Bonds transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

INCOME-TAX.

2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax, Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

CONVERSION RIGHTS.

3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent., of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.

Rs. 76 War Loan (nominal), for every Rs. 100 (nominal), of 3½ per cent. loan converted.

Rs. 92 War Loan (nominal), for every Rs. 100 (nominal), of 4 per cent. Conversion Loan converted together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November, 1917, but not later than the 15th January, 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August, 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

7. Applications for War Loan 1929—1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office) may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons:—

(1) The Controller of Currency, Calcutta, or any Provincial Accountant General or Comptroller,
(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and
(3) Officers in charge of Government treasuries at district headquarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for:—

(a) Fully paid allotments, or
(b) Instalment allotments.

11. A commission of one-eighth per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion.

Forms of application may be obtained from the accountant General or any Bank or broker or any District Treasury.

POST OFFICE SECTION.

SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.

12. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

13. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 23.

Notes—(1) Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929-47 obtained by conversion will not be taken into account in applying the above limits.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

15. The payments due as in the preceding clause may be made in either of the following ways or partly in each:—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one;
(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognised Bank in favour of the Head Postmaster of the place at which such Bank is established.

16. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

17. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant General, Posts and Telegraphs, and for so long as they are so deposited.

18. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above.

19. Conversion of securities of the 3 per cent., of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November, 1917, and before the 15th January, 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and
(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

Forms of application may be obtained from any Post Office.

POST OFFICE 5-YEAR CASH CERTIFICATES.

CERTIFICATES FOR RS. 10, RS. 20, RS. 50 and RS. 100 PAYABLE FIVE YEARS AFTER ISSUE.

20. Post Office 5-year Cash Certificates may be obtained at any time on and after the 1st April, 1917, at all Post Offices at which savings bank business is transacted.

21. These Certificates will be in four denominations:—

Rs. 10 obtainable on payment of Rs. 7-12.
Rs. 20 obtainable on payment of Rs. 15-8.
Rs. 50 obtainable on payment of Rs. 38-12.
Rs. 100 obtainable on payment of Rs. 77-8.

22. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years' period the holder will be entitled to payment in cash at the rates prescribed in the Loan Notification.

23. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., 3½ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

24. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

25. Forms of applications for these Certificates may be obtained from any Post Office.

CONGRESS COMMITTEE'S ACTION.

The following bulletiin has been issued by the Bombay Provincial Congress Committee:—

The undersigned have wired to Delhi asking for the rules and regulations framed under the Indian Defence Force Act regarding the enrolment of Indians.

2. Meanwhile, it may be pointed out that the Indian Army Act, VIII of 1911, sections 8 and 9, lay down the following procedure for enrolment:—

"8. Upon the appearance before the prescribed enrolling officer of any person desirous of being enrolled, the enrolling officer shall read and explain to him, or cause to be read and explained to him in his presence, the conditions of the service fofr which he is to be enrolled; and shall put to him the questions set forth in the prescribed form of enralment, and shall after having cautioned him that im he makes a false answer to any such question he will be liable to punishment under this Act,, record or cause to be recorded his answer to each such question.

"9. If, after complying with the provisions of sectionn 8,, the enrolling officer is satisfied that the person desirous of being enrolled fully understands the questions put to him and consents to the conditions of service, and if he perceives no impediment, he shall sign the enrollment paper, and the person shall then be deemed to be enrolled."

3. Upon receipt of the information asked for, it is proposed to publish it and invite qualified persons desirous of being enrolled under the Act to send their names with required particulars to the undersigned in order that it may be possible for the Bombay Provincial Congress Committee to render them every assistance within their power in the matter of their enrolment in the manner prescribed in the rules and reggulations framed under the Act.

Bombay, 1st March 1917.

N. M. Saarth.
U. K. Trivedi.
N. M. Joshi.

Hon. Secretaries,
Bombay Provincial Congress Committee.

His Excellency the Governor in Council has re-appointed Mr. A. H. Whyte, Major H. A. L. Hepper, R. E., and the Hon. Mr. Lalubhai Samaldas Mehta, C.I.E., to be Members of the Board of Trustees under the City of Bombay Improvement Act, 1898, with effect from the 1st April 1917.

(Continued from column 6.)

and the last shilling that will win the war. Here is a direction in which few, very few indeed can refuse to help. I appeal to my community to respond enthusiastically to the call; if possible, to lead the way. I appeal to my countrymen to show the world by the strength of their efforts, that India realises not only her obligations and responsibilities as the greatest unit of the Empire, but also the high destiny which she hopes to achieve in the near future.—Yours, etc.,

JAMSHETJEE JEJEEBHOY.

VIEWS ON THE WAR LOAN.

TERMS SATISFACTORY.

ALL CLASSES ATTRACTED.

The terms of the War Loan have, on the whole, caused satisfaction in business circles.

The Hon. Mr. T. W. Birkett, head of the well-known firm of Messers. Killick Nixon and Co., and ex-chairman of the Chamber of Commerce said he was quite sure the Indian Loan would appeal to everybody. The purpose of the loan would provide India with one more opportunity of showing his layalty and devotion to His Majesty the King-Emperor, and the terms were such that it should satisfy all classes of industries.

Mr. Barlow of Messrs. Symons, Barlow and Co., the well-known firm of exchange brokers, said that on a hasty perusal of the terms of the loan he should expect it to be very favourably received, the provision for sinking fund being especially the most favourable feature of the proposals.

Sir Sassoon David, whose views were also sought said he was too busy to see a reporter.

MR. S. N. POCHKANAWALLA.

Mr. S. N. Pochkhanawalla, the manager of the Central Bank of India Ltd., said: "In my opinion the 5½ per cent. War Bonds will be popular among the investing classes, and it is possible that large amounts may be subscribed by all classes of people. These bonds are specially suitable for joint stock companies who I am sure will do their duty by subscribing large amounts to these Bonds from their reserve funds, as the investment will only be for three or five years and will not much affect the working of the concerns. The list of applications is kept open from 15th March to 15th June, and I think this is too long a period to attract attention."

Continuing, Mr. Pochkhanawalla, said the 5 per cent. war loan was no doubt a good investment for those who required a long period investment particularly as it gave the subscribers the right to convert the existing 3, 3½ and 4 per cent. paper. He did not think the conversion rights were sufficiently tempting; however, as provision was made for the purpose of providing against depreciation in the market price of war loan 1929-1947, by opening a sinking fund, it would naturally affect the future prices of Government notes and would keep up the rates to their natural level.

Regarding the increase in the income-tax, so far as it affected individuals with large incomes it would not be canvilled at and in his opinion the increase in the import duty of cotton and the export duty on jute was likely to strengthen the local industries to a large extent. He would not be surprised, he said, if the joint stock Companies in future paid the dividends without deducting income-tax, as otherwse it would give considerable trouble to the shareholders to get a refund of the income-tax in proportion to their individual incomes.

THE WAR LOAN: INDIA'S DUTY.

TO THE EDITOR OF "THE CHRONICLE."

Sir,—The Government of India has at length decided to issue a War Loan to help the Empire in the hour of its greatest need. We have now reached what we hope is the last, and what is certainly the most momentous phase of a terrible struggle, and the issue depends entirely upon the energy and promptness with which all the resources of the Allies in men, money and materials are organised and directed towards a common purpose. For various reasons, India has not hitherto been called upon to share the financial burdens imposed upon England by the prosecution of a world-wide war. That it should at length have been thought necessary to tap the resources of this country, indicates alike the urgency of the need and the necessity of making an adequate and ready response. The energy and enthusiasm with which India rallied to the support of the Empire created a profound impression throughout the civilised world. It was at once a proof of her strength and her loyalty, and it moved the hearts of the British people as they have seldom been moved. Had the magnificent spirit displayed by the people of India been wisely directed and allowed its fullest expression, it is no exaggeration to say India would have exercised a decisive influence on the course of events. But that was not to be, and it is no use indulging in regrets over lost opportunities. We have now another call made upon us, and the honour of India demands that our response shall be worthy of her. We have given the men, and the bloodstained battle-fields of three continents bear testimony to their gallantry. Let us now help to find the sinews of war. In the past, our efforts were paralysed by the thought of how little we could relieve the terrible financial strain which England is bearing. But now that the Government of India have, after due consideration of this and other factors, decided to issue a loan for an unlimited amount, it is our duty to see to it that a sum is raised in keeping with the efforts that India has already made in the common cause. There are hundreds of thousands of people in this country who have been willing to bear their share of the burden and waiting for a direction. Here is their opportunity, and I earnestly hope they will not fail to seize it, bearing in mind, what we have so often been told, that it is the last man

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SIR WILLIAM MEYER'S STATEMENT.

(Continued from page 7).

Imperial and Provincial surpluses, able to meet our current liabilities outside discharge of debt, and at the same time to provide a much greater amount for the latter purpose.

INDIA'S CONTRIBUTION TO THE WAR

Sir William Meyer concluded a lengthy explanation of the operations of exchange and the remittances to the Secretary of State by remarking that few people realised the extent to which the Government of India had been able to assist His Majesty's Government by these operations. The contribution thus made was far in excess of what could have been obtained from a war loan in India. He continued:—

This brings me face to face with the whole question of India's financial contribution to the war. We have been subjected to much criticism in certain quarters for not contributing more than we have done, and we have been reminded in this connection of a resolution moved and carried in this Council on the 8th September 1914 by Sir Gangadhar Chitnavis. Also of a further resolution, moved and carried on the 24th February 1915 by Mr. M. S. Das. We have been told that it is a very inadequate compliance with the spirit of these resolutions to be merely bearing the normal peace cost of the expeditionary forces which we have despatched over-seas; and we have been accused, with reference to remarks made my speech introducing the last Financial Statement and of that introducing the final Budget, of having tried to squeeze his Majesty's Government in respect even of these normal charges.

Well, I must remind these critics that section 22 of the Government of India Act forbids the application of the revenues of India to defraying the expenses of any military operations carried on beyond our external frontiers otherwise than for preventing or repelling actual invasion or under some other sudden or urgent necessity, and that the specific consent of both Houses of Parliament is requisite to set these provisions aside. As the law stands, the whole cost of the expeditionary forces supplied from India was therefore primarily debitable to his Majesty's Government, as had been the case, for example, in regard to the troops we lent for operations in South Africa during the Boer War, and in China about the same time. We felt, however, that in the circumstances of the present war we could not properly claim such full payment, and accordingly, after the passing of Sir Gangadhar Chitnavis's resolution, which I may say was brought forward with the full cognisance and approval of Lord Hardinge's Government, we proposed that we should bear the normal charges. Resolutions to this effect were passed in both Houses of Parliament, first in September 1914 and again in November of that year, and the latter resolution governs India's present contribution in money to the war.

So long as this resolution is in force, his Majesty's Government and we are equally bound by it, and we can neither increase nor decrease t'e amount of financial assistance which we render in accordance with its terms. In effect what the resolution lays down is that, although we sent a large number of our best troops out of the country at a time when mere considerations of local safety might well have dictated the'r remaining here, we pay for them just as if they were still employed in India and at our beck and call.

Further, as regards what constitute 'normal charges' in respect of the many items of expenditure involved, we are bound to satisfy our Auditor General as to the correctness of the classification or to submit his objections for the decision of the Secretary of State. There have consequently been discussions with his Majesty's Government in regard to the proper interpretation of the term normal charges in respect of various items, some of the more important of which were mentioned in the portions of my speeches above referred to. But in every case the discussion has been of the most friendly nature, and whenever there was any reasonable doubt we have been very willing that the decision should be given against ourselves. I may add that the War Office have cordially acknowledged the fairness and clearness with which the accounts have been compiled on this side, and the credit for this is primarily due to Mr. B. N. Mitra, C.I.E., the Controller of War Accounts.

CONTRIBUTION UP TO DATE.

The gross amount that we shall thus have contributed up to the end of the present year may be taken at £19 million; but against this must be set charges relating to British troops actually serving in India which are being borne by the Imperial Government in pursuance of the provision in the resolution of both Houses of Parliament, that the cost of substituted troops (territorial and garrison battalions) shall be borne by the Home Government. With that adjustment, our total net contribution towards the cost of the war in respect of the Expeditionary Forces is about £11½ million up to the end of the current year, to which we must add another £4 million estimated in respect of 1917-18.

It may be said, of course, that we have not done enough in this respect, and that we ought, through his Majesty's Government, to have moved Parliament to authorise a wider expenditure by India. That is a point which I shall discuss presently. In the meantime I desire to emphasise the fact that we cheerfully agreed to bear the charges which I have discussed above, and that we have never sought to minimise them, though we have been bound to interpret the terms of the Parliamentary resolutions in a way that would satisfy the Auditor-General.

It has also to be borne in mind that, quite apart from these charges, we have had to add to our military expenditure very considerably in connection with the war, which has, in particular, rendered it necessary to take special measures for the protection of the North-West frontier. I need not go into details here, but will let the lump figures of military expenditure speak for themselves. The last budget framed under peace conditions, that for 1914-15, assumed a total net military expenditure of £20½ million, which was higher than the outlay for any preceding year subsequent to 1906-07. In 1915-16 the net military expenditure amounted to £22½ million; in the current year, as I have already explained, it has run up to nearly £25.4 million, while we expect it to amount to close on £26 million in 1917-18. The bulk of the increased expenditure thus shown is directly attributable to circumstances connected with the war, and with the precautionary attitude which further possibilities have forced upon us.

It has also to be remembered that we have been put to very considerable additional expenditure, in conjunction with his Majesty's Government, by reason of the political situation in Persia set up by the war. The total additional cost thus thrown upon us may be taken at £1,200,000 from the commencement of the war up to March, 1918.

We have further, as I have already indicated, had to strain our resources very seriously, and to impose prejudicial limitations on legitimate trade activities, in order to finance very heavy charges in this country on account of his Majesty's Government, while we have re-lent them a large part of our recoveries by taking up Treasury bills through the Paper Currency and Gold Standard Reserves. In all, as I showed in paragraph 37, we have, since the beginning of the war, put £46½ million into British war securities, of which £35 million represents wholly new investment. And in 1917-18 we expect that our anticipatory payments for the Home Government will be about as heavy in the current year, while we must anticipate a recurrence of the attendant difficulties.

Finally, as the cost of cutting down our capital expenditure programme to the quick, we have abstained from indenting on the home money market with the intention of leaving it free for his Majesty's Government's loan operations. Thus in 1915-16, allowing for the discharge of debt, our net borrowings in London amounted only to a sum of £2 million, while in the current year we are making no fresh sterling borrowing, but are on the contrary redeeming £7½ million of previous debt. Nor do we propose to indent on the home market in any way in the coming year.

COULD NOT HAVE DONE MORE.

We have been reproached in certain quarters for not having taken steps, a year or two ago, to float a special war loan in India, the proceeds of which would have gone to his Majesty's Government. I need only say that we carefully considered the desirability of such action and came to the conclusion that it was at that time not expedient. That conclusion, as the Secretary of State announced some time ago in the House of Commons, was fully accepted by his Majesty's Government, who realised that the best assistance we could then give was to abstain from borrowing in the home market and rely on India for our own essential requirements.

I now revert to the question whether we might have done mort in respect of direct contribution to his Majesty's Government, with reference to Sir Gangadhar Chitnavis's Resolution of September, 1914. The answer is that the situation at that time did not permit it. Our finances had been most gravely dislocated by the war: we were faced not merely by a large decrease in revenue, but by a very serious drain on our post office savings bank deposits, which had compelled us to borrow £7 million from the Gold Standard Reserve, while the Secretary of State had incurred £7 million of temporary debt in London. In framing the Budget for 1915-16, again, we were faced by what we thought would be a heavy deficit, and having regard to political and financial considerations, Lord Hardinge's Government felt strongly that it was necessary at that time to avoid additional taxation. In connection with the Budget for the current year such taxation had become a necessity, but the position on the North-West frontier was still so uncertain that we could not safely undertake fresh direct liabilities in connection with the prosecution of the war outside India. We had still, moreover, heavy temporary debt liabilities, £4 million remaining due to the Gold Standard Reserve, while we did not then see our way to repaying more than £1½ million of the Secretary of State's India Bills.

INDIA'S OFFER.

We have always felt, however, that if and when our circumstances warranted this, we should take up the question of making a further direct contribution by India towards a struggle in which her own political and economic future is so closely involved, and throughout which her trade and security have been so materially assisted by the command of the sea established by his Majesty's Navy; and we have been in constant touch with his Majesty's Government in regard to this matter. We hold that the time has now come at which we can safely put our wish into effect, and thereby gratify still further the patriotic feelings unanimously expressed in this Council on the occasion of the Resolutions moved by Sir G. Chitnavis and Mr. M. S. Das. We are able to do this without misgiving, since we have now, as I have already explained, cleared off the whole of our temporary liabilities, and have accumulated balances strong enough to enable us to carry out our reduced capital expenditure programme without further borrowing in India on our own account next year.

Accordingly, at the beginning of January, your Excellency addressed a telegram to the Secretary of State, from which I quote the following passage:—

"I feel, and I speak throughout with the cordial and unanimous assent of my colleagues, that the time has come for India to place her credit and her taxable capacity at the disposal of his Majesty's Government, to be utilised to the farthest extent which her limited resources and a just appreciation of the circumstances of her people render practicable, and in such time and manner as his Majesty's Government may deem expedient. We are prepared to borrow in India, as a war loan for his Majesty's Government, the largest sum which can be raised, and to offer for this purpose terms no less liberal than those which have been granted in England. If it should be found that Indian credit can also be usefully employed elsewhere, we should gladly assent to its being so employed: and in so far as the aggregate funds which India can thus directly borrow for the use of his Majesty's Government constitute a contribution not adequately proportioned to her resources, we propose that she should also undertake the service of a portion of the existing British war debt. In this spirit, and in the confidence that such an offer will evoke a generous response from the Princes and peoples of India, we have addressed ourselves to the task of defining practical possibilities."

The telegram went on to indicate that we were prepared to accept an ultimate total special contribution of £100 million to the war, and to put forward proposals for increasing our resources in order to meet the consequent recurring liabilities, which may be taken at £6 million a year allowing for the gradual extinction of this debt by a sinking fund. Deducting from this £100 million the amount raised by our borrowing in India for the benefit of his Majesty's Government, and by any special issues which that Government might think it desirable for us to undertake elsewhere, we could liquidate the balance by taking over a portion of the Home War debt.

His Majesty's Government have gratefully accepted this offer, and the £100 million we are thus contributing amounts, I may point out, to nearly double our total Imperial revenue as it stood before the war.

THE WAR LOAN.

I shall set forth presently the way in which we propose to raise the resources necessary for the carrying out of this offer, so I confine myself now to a few preliminary remarks on the subject of next year's war loan. Our decision to borrow next year as freely as we can for the benefit of his Majesty's Government, which was announced in general terms a few weeks ago, is in no way inconsistent with the view we took in 1915 that such a course was then undesirable, for the circumstances have now completely changed. In 1915 we had, as I have said, a large amount of temporary debt still hanging over us, and could only meet the capital expenditure which was necessary even in war conditions by further borrowing on our own account in India. We had also to consider the prejudicial effect on exchange which would be caused by borrowing a large amount in this country and remitting it home, bearing in mind that we had had two recent exchange crises necessitating considerable special sales of sterling drafts on London, the first shortly after the commencement of the war and the second in the summer of 1915. In short, in regard to this and other alleged shortcomings, our critics have not been in a position, as we and his Majesty's Government were, to take into account the various factors of a complicated situation. Now, however, we have to deal with an altered set of conditions. Thanks to our large surplus, the exercise of economy in respect of current expenditure, and drastic reduction of our capital outlay, we have been able to repay the whole of our large temporary borrowings; and, as I have already said, to accumulate sufficient funds to finance next year's necessary capital outlay without further recourse on our own account to the Indian market. The exchange position, too, is completely altered owing to the very large outlay which we have to make on behalf of his Majesty's Government in India, and which they repay to the Secretary of State in London. At the same time such a loan will now strengthen our position here and will also give full opportunity for the patriotic feelings of those who desire to make some direct contribution to the carrying on of the war. I shall deal later with the character of the borrowing we thus propose, and will now proceed to discuss the Revenue and Expenditure estimates of the coming year.

ESTIMATES FOR 1917-18.

Revenue and Expenditure—Imperial.

The following statement brings out our Budget anticipations on the Imperial side for 1917-18, as compared with the Revised Estimate for the current year:—

In Millions of pounds.	Revised 1916-17.	Budget. 1917-18.
Revenue	64.803	63.213
Expenditure	59.065	60.433
Surplus ...	+5.738	+2.780

That is, whereas we can look forward to an Imperial surplus of £5.7 million this year, we can only expect about £2.8 million in 1917-18.

MILITARY EXPENDITURE 1917-18.

On the Expenditure side, a head which calls for special reference is *Military Services*. The net cost of these has been taken for 1916-17 at about £25.4 million, and for 1917-18 we have to raise this to £25.9 million.

We make a provision (as we did in the Budget of the current year) for a reserve to meet unforeseen requirements which we at present fix at about £700,000. We already have certain demands upon this sum which cannot yet be definitely allocated, so that the effective reserve is rather less than £½ million. We allow £100,000 for application during a full year of the concessions in regard to free rations to sepoys and larger pay to the higher ranks of the Indian Army referred to in paragraph 14 (6). We also provide £60,000 for the increase in Indian Army pensions announced on 1st January with retrospective effect from the beginning of the war. On the other hand, we are only providing £560,000 to complete our requirements of additional rifles and ammunition referred to in paragraph 14 (1) against £936,000 in the current year, and we are also allotting £100,000 less for frontier roads next year.

£3 MILLIONS EXTRA TAXATION.

As I have said, I calculate that next year we shall, on the present basis of taxation, have a surplus of about £2¾ millin; but we have a surplus of about £2¼ million; but we fact that, as already explained (paragraph 49), we propose to make, on behalf of India, a special contribution to the Home Government for the cost of the war which, in one way or another, will run eventually to £100 million. That requires us to undertake, with effect from 1917-18, an annual charge of about £6 million. For the present this sum is taken against the *Interest* head, the question of its eventual allocation being reserved for further examination, when the advisability of constituting a special War Contribution head will be considered.

In order to meet this liability we have thus to raise more than £3 million in additional taxation.

Prima facie a natural, and administratively easy, way of raising fresh money would be by enhancement of the salt tax, since the tax, although it was slightly increased last year, is still below the figure at which it stood in 1905 and much below that in force up to 1902; and as I said in my last year's speech, its increase is a legitimate measure when war or other financial dislocations come upon us. There would indeed in some respects be a special suitability, if the salt tax has at any time to be further enhanced, in choosing the present occasion: for, in the matter of assistance in the financing of this great war, I do not think that even the humble classes in India can completely stand aside; and there is no doubt that, whatever appeal we may make to the small investor through suitably devised loan arrangements, the classes we can thus reach must, at the best, be relatively small compared to this country's vast population. This expedient of raising funds is however, ruled out of account in present conditions by the high prile of salt to which I have already referred The present pitch of prices is itself an indication that a moderate duty is by no means the main factor in determining the cost to the consumer; but a moment when prices are abnormally high is not the time for adding to the tax as well.

Another possibility is the raising of money in excess of our existing land revenue through the medium of a special cess upon land. Such a course would be justifiable by war conditions, and by the further fact that, over a great part of India, it would merely restore the position which prevailed prior to the repeal of the Famine and Patwari cesses in the years 1905-1907. We have decided, however, that this would not be at present desirable.

Another method which would *prima facie* be appropriate to present conditions is the levying of a large excess-profits tax on industrial and commercial profits which have been specially enhanced by reason of the war. On full consideration, however, we have decided that this would not be advisable. In the first place, as we know from the experience obtained in England, the fixing of what are normal profits and what consequently may be considered excess gains, which must vary with reference to particular trades and even in respect of the circumstances of individual firms or companies, is a very difficult matter; and it has only been found possible to apply it with a fair amount of equity at home—though even there there has been much trouble and criticism in particular cases—by reason of the very efficient and elaborate income tax machinery already existing and by the appointment of special expert boards of reference to deal with disputable cases. In India .we lack both the elaborate administrative machinery and the material for impartial and authoritative boards. Secondly, an excess profits tax is obviously only a temporary measure, which cannot be continued when the war is over, whereas what we need is a more permanent source of revenue. While we have had consequently to reject this solution, we shall be able to secure an appreciable portion of the excess profits that have lately accrued in connection with the war by the method of taxation I now put forward.

SUPER TAX ON INCOMES.

In the present year's Budget we enhanced our rates of income tax, and these now run on a graduated scale from 4 pies in the rupee to one anna, which last sum becomes payable on incomes of Rs. 25,000 and over. We now propose to supplement the ordinary income tax by a super-tax on the largest incomes such as has been in force in England for several years past. That is the ordinary rates of income tax will remain unchanged, but people having incomes in excess of Rs. 50,00 per annum will pay a super-tax in addition. We thus leave the bulk the existing assessees alone and lay the burden we are about to impose on the shoulders of the rich, who are best able to bear it, and many of whom have made large profits owing to the war.

The super-tax will begin, as I have said, in respect of income exceeding Rs. 50,000 and will then be levied in an ascending scale as shown below:—

For every rupee of the first Rs. 50,000 of the excess, i.e., between Rs. 50,000 and 1 lakh ..... 1 anna per rupee.
For every rupee of the next Rs. 50,000 of the excess, i.e., between Rs. 1 and 1½ lakhs ..... 1½ annas per rupee
For every rupee of the next Rs. 50,000 of the excess, i.e., between Rs. 1½ and 2 lakhs ..... 2 annas per rupee.
For every rupee of the next Rs. 50,000 of the excess, i.e., between Rs. 2 and 2½ lakhs ..... 2½ annas per rupee.
For every rupee of the remainder of the excess, i.e., on everything over Rs. 2½ lakhs ..... 3 annas per rupee.

The materials for an estimate of the probable yield of the super-tax are not as adequate as we should have wished owing to the fact that under the existing Act the profits of companies and interests on securities are assessed to income-tax at the source without reference to their ultimate destination, so that we have no particulars of their distribution between people who will in future be liable to the super-tax and those who will not be liable. On such information, however, as we can obtain we take the probable yield at £1,350,000.

EXPORT TAX ON JUTE.

The next source from which we propose to raise revenue is the export tax on jute. This was imposed in the current year at the rate of Rs. 2.4 per bale of 400 lbs. in the case of raw jute, with a special rate of 10 annas per bale on cuttings; and as regards manufactured jute at Rs. 10 per ton on 'sackings' and Rs. 16 on 'hessians.' Having regard to India's monopolist position in respect of jute production, which enables taxation to be normally passed on to the consumer, we propose to double the rates above mentioned and thus to obtain an additional revenue of £500,000. This figure would have been higher but for the present freight and exchange difficulties, and the recent restriction on export to the United Kingdom. In making this estimate we have allowed for the exemption of jute, whether raw or manufactured, exported in pursuance of War Office contracts and, as was done in the current year, we propose to exempt from the extra duty forward contracts which have been entered into before the present date and which do not contain a provision for enhancement of price with reference to any future increase of duty.

IMPORT DUTY ON COTTON GOODS RAISED

The taxation already described will yield us in all £1,500,000. The way in which we propose to make the bulk of the remaining provision required is one which will, I think, be received with satisfaction in this Council and in the country generally, while the incidence of the tax will be of much more general application than that of the imports above described. It will be remembered that in introducing the Financial Statement for the current year, I said that we had been anxious to raise the duty on imported cotton goods, while leaving the cotton excise duty, which has formed the subject of such widespread criticism in this country, unenhanced, subject to the possibility of its being altogether abolished when financial circumstances are more favourable. But his Majesty's Government held that in the then circumstances such a course would be undesirable, and decided to leave the cotton duties question to be considered later on 'in connection with the general fiscal policy which may be thought best for the Empire and the share, military and financial, that has been taken by India in the present struggle.' To-day I am able to announce that in view of the taxation required to make our war contribution worthy of India and of the place we desire her to hold in the Empire, his Majesty's Government have now given their consent to our raising the import duty on cotton goods from 3½ per cent. as it now is, 7½ per cent., which is our present general tariff rate. The cotton excise duty will remain at 3½ per cent. There can be no question of our doing away with an impost which is estimated to produce about £320,000 next year at a time when we have to impose extra taxation. By this means we estimate that we can get an additional £1 million. I am sure that the action of his Majesty's Government, following as it does on their recent association of India with the special Imperial Conference called in connection with the war and the measures to be taken thereafter, will meet with the greatest appreciation in India.

For reasons which I explained in my last year's speech in connection with the increase of customs duties then proposed, the enhancement of duties above indicated in respect of imported cotton goods and jute exports must come into effect at once, and I shall, during the present sitting, introduce a Bill embodying the legislation required. The application of these duties during the current month will yield about £80,000 and the receipt figures of the Revised Estimate must be added to accordingly. This has been done in the statement.

SURCHARGE ON RAILWAY TRAFFIC,

Finally, we have decided to impose, as a war measure, a surcharge on railway goods traffic at the rate of one pie a maund on coal, coke and firewood and two pies a maund on other articles. We have advisedly taken a low uniform rate so as to avoid, as far as possible, the necessity for special adjustments in regard to short distances or particular classes of traffic. Some details in respect of this taxation are still under consideration, but the action necessary in connection with its imposition will be taken as soon as possible. The yield is estimated approximately at £½ million, and we thus obtain the amount that we require to finance our War contribution, and leave ourselves with a surplus £130,000, which is little enough having regard to the circumstances of the time.

FINAL BUDGET,

I am now in a position to give a statement, superseding that shown which includes, as regards Imperial transactions, our war contribution of £6 million and the additional taxation of £3 1/3 million we propose to raise.

[In millions of pounds.]

—	Revised 1916-17.		
	Imperial.	Provincial.	Total.
Revenue	64·883	31.951	96·834
Expenditure ..	59·065	30·390	89·455
Surplus+or Deficit (—) ..	+5·818	+1·561	+7·379

[[In millions of pounds.]

—	Budget 1917-18.		
	Imperial.	Provincial.	Total.
Revenue	66·563	32·288	98·851
Expenditure ..	66·433	32·386	98·819
Surplus+or Deficit (—) ..	+·130	—·098	+·032

The Provincial revenues are taken in the new Budget at £32.3 million and the expenditure at £32.4 million, the deficit, to be met by drawings on Provincial balances, being thus restricted to about £100,000.

An increase of revenue is anticipated in all the provinces, except the United Provinces and Bihar and Orissa. In the former case the current year's revenue has

WAR LOAN ARRANGEMENTS,

I now come to our proposed war borrowing, the proceeds of which are to form a contribution from India to His Majesty's Government. We have been somewhat criticised for not stating our terms earlier and coming into the market concurrently with the Home Government. I need hardly say that this has not been due to any conventional wish on our part to reserve all financial announcement of public interest for the Financial Statement: we would gladly have come forward earlier if that had been possible. The slight delay is due to the fact that we had to consider very carefully what terms to offer, and how to make our proposals most attractive, and this had to be done in close consultation with the Home Government who have predominant interest in the results. We were already considering the matter before the British War Loan was announced, and I discussed it confidentially in Calcutta in January with representatives of the Presidency Banks. But any conclusions so reached could only be provisional and had all to be reconsidered in the light of the Home Government's terms, which were not then within our kowledge.

We are pledged to giving terms not less liberal ourselves, and desire to discharge that pledge fully. Independently, too, of what the particular Home terms might be, we had to consider what form of borrowing was best suited to Indian conditions and most likely to make it possible for patriotic supporters of our loan throughout the country to give a maximum response. Finally, we have to create opportunities for the small investor—a class which has been too neglected in India. We want to cover the whole field, and leave no class of investor unprovided for.

I may say at once that in this matter we feel no hesitation in imitating closely the methods of the Home Government. Their recent loan was on a long-terms basis but prior to its issue they were borrowing considerable sums by Exchequer Bonds with a few years' currency and carrying five, and eventually six per cent. interest. Concurrently with this there was a system of war saving certificates under which the deposit of a small sum accumulating at compound interest entitled the lender to a handsome return at the end of five years, while he could always get his certificate cashed if he needed money before the five years were over. We propose to offer opportunities for lending in all these three forms; and in the case of the long-term loan we must also offer some opportunity for the conversion of 3½ per cent. and 3 per cent. paper in pursuance of the promise which I gave last year. Going beyond this promise, we also intend to allow the conversion of holdings in the 4 per cent. loan of 1916, so that those who supported us on that occasion may not feel that they have been left at a disadvantage.

TWO FORMS OF LOAN.

The Home Government's recent long-term loan was in two forms: one was a loan issued at 95 and carrying 5 per cent. interest, the interest return being liable to ordinary income tax (save in the special case of holders living outside the country) as well as to super-tax. The other was a loan issued at par and carrying 4 per cent. interest, the interest being exempt from all ordinary income tax, present and future but not from super-tax. We propose that our long-term loan shall be in the first of these two forms, and shall have the same currency as the British loan, i.e., that it must be discharged in 1947, but may be repaid on due notice, at any previous date from 1929 onwards. The loan being issued at 95, the nominal rate of interest is really a full 5½ per cent., without regard to the further gain in capital when the loan is redeemed. This form of borrowing should, we think, prove attractive to those who are anxious for a long-term investment. We have not thought it desirable, having regard to the much lower rate of interest which the Home Government have attached to their income tax-free loan, and to the danger of perplexing the public by a needless variety of options, to offer this alternative in the long-term form. But

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SIR WILLIAM MEYER'S STATEMENT.

(Continued from page 9.)

those to whom freedom from income tax is a desideratum will find their wishes met by the terms we offer for short-term bonds.

As regards conversion terms, having conceded a rate of interest equivalent, as I have explained to 5½ per cent., we cannot, of course, as we did last year in connection with our 4 per cent. loan, give further attractions, equivalent to a substantial indirect addition to the main rate of interest, through the medium of the conversion rates. We are going as high as we can in taking a practical 4½ per cent. rate, and must value the paper to be converted at a figure approximating much more closely than was arranged last year to its true market value as determined by the highest rates of interest now established in India and the world generally. We have also to take into account the fact that the new loan will not be issued at par but at a discount of 5 per cent. Taking these factors into consideration, the conversion rates we have fixed as fair are that every Rs. 100 of the 4 per cent. loan shall be accepted as equivalent to Rs. 92 of our new loan, while the corresponding rates for the 3½ and 3 per cent. paper will be Rs. 76 and Rs. 65 respectively. I am speaking in each case of face values. Thus, to take a single example, a person who has obtained conversion rights entitling him to convert Rs. 600, face value, of 3½ per cent. paper will have that paper converted into our long-term loan at Rs. 456. But it must be remembered of course that the loan only is issued in denominations of Rs. 100. Consequently, while the holder can obtain Rs. 400 in any case, he can only obtain Rs. 500 by subscribing the cash equivalent of Rs. 44 (nominal) of the new loan, and for the sake of simplicity we shall fix the cash discount at one anna per rupee of nominal value. The necessity for such cash payments will of course be greatly obviated in the case of large holdings of old paper. Thus, a man who has conversion rights of Rs. 60,000 of old 3½ per cent. paper could obtain for this Rs. 45,600 of our new loan, and need not put up any extra cash at all. Further, persons who wish to reduce their cash payments will often be able to do so by selling part of their conversion rights.

Finally, to avoid any future misapprehension, I may explain that, as stated in the Notification, the amounts to be handed over to his Majesty's Government will be the cash subscriptions which represent new money. The nominal amount of the loan will of course be augmented by old paper tendered for conversion, but this will not yield us any fresh assets.

We intend also, in connection with this long-term loan, to establish a special sinking fund similar to that promised in connection with the recent British War Loan. The arrangement there was that 1/8th per cent. monthly should be set aside for re-purchase of scrip of the new loan as long as the latter remained below par. This amounts to 1½ per cent. of the capital amount per annum. We similarly promise to apply 1½ per cent. per annum in the same way; but we do not undertake a monthly amount, as with the narrowness of the Indian market and its marked seasonal variations, this would not be entirely suitable.

To sum up the first option which we offer to the public is a longterm loan issued at Rs. 95, with interest at 5 per cent.; redeemable from 1929 onwards and in any case not later than 1947; supported by a special sinking fund; and carrying conversion rights in respect of all our existing long-term issues. That is the offer we make to the man who desires a semi-permanent investment.

We feel, however, that this will not do for the banks and financial houses, as well as many others who are willing to make a great effort in support of the War Loan but cannot, in justice to themselves, afford to lock up their money for an indefinite period. Indeed for such persons even a five year period may be too long. What we want to get is a maximum, response, and we wish therefore to meet every requirement. We propose, therefore, also to issue short-term bonds, with three or five years' currency at the option of the purchaser and carrying a very attractive rate of interest. We originally proposed to fix this at 6 per cent. with liability to income-tax, but on expert advice as to the importance attached to freedom from income-tax present and future, we have decided to adopt an income-tax free rate of 5½ per cent. But—and here we follow the precedent set by the Home Government in respect of their ex-income-tax borrowing—we do not extend this exemption to super-tax.

Both the long-term and short-term issues will be open for subscriptions on the 15th of this month, and applications will be receivable up to the 15th June. They can be put in for sums of Rs. 100, and multiplus thereof at any district treasury, as well as at the office of the Accountants-General, the provincial Comptrollers and the Controller of Currency, and the head and branch offices of our Presidency Banks.

In order to give ample facilities to people who desire to subscribe a good deal more than they could conveniently put up at any time, we propose that all subscriptions of Rs. 200 and upwards shall, at the option of the subscriber, be payable in five instalments, the first being paid on the date of subscription, while the other four will be liquidated by successive monthly payments. Further particulars will be found in the Loan Notification, and it will suffice to say here that under these arrangements the loan will remain open as regards final payments up to the 15th October, when the last instalment due on applications made in June will fall in.

As was done last year, we shall give brokerage to the amount of 1/8 per cent. on new subscriptions to our loans, whether of the long-term or short-term issues, which are received through banks and recognised brokers. But this commission will not extend to conversion amounts.

As has been the case in the last two years, there will be a special Post Office section of the loan, which will be open alike in respect of the long-term and short-term issues, and to which subscriptions will be receivable at all post offices which do business as savings banks.

To suit small investors the Post Office will receive subscriptions in units of Rs. 25 instead of in multiples of Rs. 100 as in the case of the ordinary section. This will render it unnecessary to introduce the complications of instalment payments into the Postal section of the loan; while, on the other hand, in order to allow full scope for payments, that section will remain open until the 15th October. This will enable people who are able to do so to make more than one investment.

SCHEME FOR SMALL INVESTOR.

We are also adopting a further method, which is intended to be a permanent measure, to bring the Government into relation with investors of a smaller class than it has hitherto reached, and which will have no time limit in respect of contributions thereby receivable.

Some of you may remember that when I visited Bombay at the beginning of August last my hon. friend Mr. Wacha, on behalf of the Indian Merchants' Chamber there over which he has so worthily presided, drew my attention to the desirability of issuing Government paper in quite small amounts to humble investors, and I replied as follows:—

"As you recognise, my policy since I took up my appointment has been in the direction of bringing Government into closer contact with the small investor, and I have already taken steps in the direction of improving the rules which regulate investment through the Post Office, and allowing larger sums than previously to be held in this way, and by the Post Office section of our loans, which will now, I trust, be a recurring feature of these. I should like, however, to go further and have Government Promissory Notes in small amounts which can be purchased at any time without any delay or complications. . . . . Such a scheme, however, requires very careful consideration, since an analogous measure—the stock-note scheme of 1882—proved a complete failure, owing largely to the fact that subsequent depreciation of Government paper rendered these notes transferable only at a loss. Moreover, the interest payments were necessarily very small and accrued yearly. Before embarking on any fresh scheme, I shall have to consider the matter very carefully, and see how we can avoid any like fiasco."

I have subsequently given the matter very full consideration, and after consultation with those best able to advise, study of the method adopted by the Home Government in respect of their postal war-savings certificates, I am now in a position to announce the following scheme, which has received the assent of the Secretary of State.

It is proposed, with effect from 1st April, that small Government bonds or certificates of the eventual value, after five years, of Rs. 10, 20, 50, and 100 shall be constantly on sale at post offices, and that the amounts for which they can be purchased shall be so fixed that the amount repaid at the end of five years, that is the full face value of the certificate, shall represent a return of about 5¼ per cent. compound interest. Thus, a Rs. 10 certificate will be purchsable for Rs. 7-12 a Rs. 20 certificate for Rs. 15-8, a Rs. 50 certificate for Rs. 38-12, and a Rs. 100 one for Rs. 77-8.

In view of the special privileges attached to these certificates, and to keep them in the hands of the class for whom they are meant and prevent them being bought up by speculators and large capitalists, the Government will not allow transfers of the certificates, except under special permission of a Postmaster-General, or sell a larger amount than Rs. 7,500* to any one person. But the holder can obtain their repayment on demand at any time within the five years at the post office from which they were issued, or at some other office if he has in the meantime obtained transfer of his holding thereto. Hence we style them "Cash Certificates" in the Notification. In order, however, to encourage the holding of the certificates for the full time, interest will not be allowed on withdrawals within the first year, while as regards those made subsequently, the interest, which will be calculated every three months, will be on an ascending scale beginning at 4 per cent. in the first year and the running up to 6 2/3 per cent. in the last. The following specimen table for a Rs. 10 bond shows how this system will work out as regards whole years and the gradual increase in value of the original investment:—

Amount paid on purchase ...	7	12	0
Due at the end of first year.	8	1	0
Due at the end of second year.	8	7	0
Due at the end of third year.	8	14	0
Due at the end of fourth year.	9	6	0
Due at the end of fifth year.	10	0	0

The amounts paid on these certificates will be free of income tax, and the certificates will be kept, if the holder so desires, in the custody of the Postal Accountant-General.

When a certificate is presented for repayment or discharge at the end of five years, the holder will have the option of taking the full amount due to him in cash or of reinvesting it, wholly or partly, in a fresh certificate, and I trust that this method of re-investment will be more and more resorted to as time goes on.

This scheme avoids the main faults that wrecked the Government stock-note experiment in the early eighties, which was in effect merely an attempt to apply the conditions of an ordinary irredeemable loan to very small subscriptions. The investor gets a liberal compound-interest return for his money in addition to his original payment if he keeps his money with Government for the full five years' period, while if he desires to withdraw at any time within that period he can do so, and is still assured of getting back what he originally paid, with (after the first year) a good and increasing rate of interest; and both the investor and Government are saved the trouble of constant periodical payments of petty interest amounts.

INDIA AND THE EMPIRE.

Now, my Lord, I need not detain the Council longer. This year's Budget is once more marked by a large imposition of fresh taxation, but this is required not for our own local purposes, but in the interests of the Empire. We are now supplementing the assistance India has already given in the colossal war which her Sovereign has had to undertake in defence of civilisation and national liberties by a further pecuniary offering which will mark the vital interest which she has in this great struggle.

In your opening speech this session your Excellency has indicated that such a policy is in full accord with the resolution passed in this Council on the 8th September 1914, supplemented by that of the 24th February 1915, to which I have referred in the body of my speech. I have already explained why we could not previously comply with those resolutions to the full extent we should have wished. The time has now come at which we can rise to the heights to which they pointed, and I trust that the measures we propose at this time of war stress and need will receive full acquiescence in this Council and in the country.

Sir William Meyer introduced three Bills, the first to amend the Indian Tariff Act 1894, the second to amend the Indian Income Tax Act 1886, and third to impose a tax on income in addition to the tax under Act of 1886. The motions were agreed to and the Council adjourned at three o'clock.

TARIFF ACT AMENDMENT BILL.

In introducing the bill amending the Tariff Act to-day, Sir William Meyer said:—Mr. Lord, the bill I have just obtained leave to introduce is one to amend the Indian Tariff Act with reference to the announcements made just now in my speech introducing the Financial Statement. That is, it authorises the raising of the duty on import cotton goods from 3½ to 7½ per cent. and it doubles the export duty on jute. In applying the new jute duty, we shall, as stated in my speech on the Financial Statement, exempt existing forward contracts in so far as these do not contain a cautionary provision providing for future increase of duty, as well as all jute exported in pursuance of War Office contracts. But this will be done as formerly by executive orders. As I explained in my speech, it is necessary to impose these enhanced duties with effect from the present date. We have taken advantage of this opportunity to make a small further amendment in respect of the duty on imported silver manufactures. Last year in order to remove the then anomalous position in which the Indian silversmiths and manufacturers of silver thread were placed through having to pay the special rate for silver on the raw material used by them, while the imported manufactured article only paid duty at the general rate, we raised the duty on imported silver manufactures to 15 per cent. *ad valorem*, which was roughly equivalent to the duty of four annas an ounce imposed on imported silver in 1910. But we provided that where an importer could satisfy the Customs authorities as to the actual silver contents of the articles he was importing, he should be entitled to pay duty at the special rate applicable thereto only on such silver content, the residual value of the import being taxed at our general tariff rate of 7½ per cent. This proviso has caused a certain amount of administrative difficulty, and it has been found that an all round rate of 10 per cent. *ad valorem* would practically equalise the position of the importer and the Indian manufacturer of silver articles. We accordingly propose to make this the rate of duty applicable to silver manufactures and to abolish the present proviso under item No. 50 part 2 schedule 2 of the Tariff Act. The bill is consequently of a simple character involving no new additions to the field of taxation, but merely alterations in rates of taxation already imposed. I do not think it necessary therefore, to refer it to a Select Committee, but I ask permission to have it published with the statement of objects and reasons in the "Gazette of India," and I propose with your Excellency's permission to get it passed into law on the 7th instant.

The Council reassemb'ed after luch at 3 p.m., when Mr. Lowndes Vice-President presided. Sir William Meyer introduced the Income-Tax Amendment Bill and in doing to said:—

Sir, As I explained in introducing the Financial Statement the object of the Bill I have obtained leave to introduce, is to enable assessing officers to require any person who is *prima facie* liable to income-tax to declare his income from all sources under penalty for failure to do so, or for making a false declaration. Under the Act, as it stands at present, Income-tax Collectors have only powers in certain circumstances to invite assessees to make a return of their incomes and as the invitation is not backed by any penalty in case it is not complied with. It will be readily understood that it is often ineffectual. The inadequacy of these powers for ascertaining the incomes of persons who art being assessed to the tax has indeed long been recognised as a flaw in the existing Act. It has helped dishonest taxpers to evade contributing their proper quota to the public revenues. The question of improving our machinery for assessment in this respect was already marked down for consideration when any general amendment of the Income-tax Act should be undertaken. But the introduction of a graduated scale of taxation last year, and still more the imposition of the super-tax now proposed, have rendered it urgently necessary to take up this reform at once without waiting for that general amendment of the existing act which as I have already informed the Council, I have in mind. In particular, it is essential for super-tax purposes to obtain accurate returns of the incomes of probable assesses, and assessing officers will be at a loss to decide what persons are prima *facie liable* to assessment to the super-tax unless they are able to use as guide, returns of income submitted by such persons for income tax purposes

The method by which the Bill gives effect to this proposal is simple. We are repealing that part of the present Act which empowers assessing officers simply to invite a declaration of income, from proabble assesses, and are enabling them by a new clause to call upon any person who, in their opinion, has an income of over Rs. 1,00 per annum to furnish a return of his income in a prescribed form. Th's method involve the minimum interference with the present procedure for administering the Act. All that the Bill does, is to authorise a Collector to demand a return of income from any person should he think it desirable to do so. He is not bound to ask for a return in every case, and it will remain open to local Governments to issue general executive instructions to their assessing officers as to the manner in which they are to exercise the discreation now to be given to them. Failure to furnish a return which has been demanded is dealt with by the Bill in the sfme way as other defaults under the existing Act, that is to say, it may be punished on conviction before a Magistrate by a fine which may amount to Rs. 10 for each day, during which the default continues. The Bill also provides that unless an assesee has duly complied with any demand made on him to sumit a return of income, he shall not be permitted to petition against his assessment. It will, I think, be generally recognised that it would be unreasonable to create a statutory right o f objection to his assessment by a person who is is stilll defying a statutory order to declare his income. Incidentally, Collectors are empowered by the Bill to decide for themselves whether any person should be included in the general list of assessees which is published under section 16 of the Act, or should be served with separate notice under section 17. Hitherto they could do this only when duly authorised by the local Government. This alteration is a natural corollary of the powers given to Collectors by the Bill to determine from what persons they should call for a return.

He moved that the rules of business be suspended which was agreed to, and he moved that the Bill be referred to a Select Committee consisting of Mr. G. R. Lowndes, Pandit Madan Mohan Malaviya, Sir Fazulbhoy Currimbhoy, Rai Sita Nath Roy, Mr. J. B. Brunyate, Mr. J. S. Wardlaw Milne, Lieut.-Col. S. L. Aplin, Mr. E. H. Bray, Mr. C. E. H. Walsh, Mr. L. Davidson and himself

MOTION ULTRA VIRES.

Mr. Sarma in opposing the motion said, he felt it his duty to bring to the notice of the Council his view regarding the proposals underlying the present piece of legislation. He questioned the competency of the Government of India Act.

Mr. Shafi at this stage rose to a poini of order saying that the question raised by Mr. Sarma had no leaning on the present legislation which intended only to amend the existing Act and to appropriation of revenues.

The Vice-President said the Hon. Member (Mr. Shafi) was not entitled to make a speech on the point of order and said he proposed to hear Mr. Sarma on the point of *ultra vires*.

Mr. Sarma proceeded to read sections 20 and 22 of the Government of India Act which read as follows:—"20 (1) The Revenues of India shall be received for and in the name of his Majesty, and shall subject to the provisions of this Act be applied for the purposes of the Government of of India alone. (22nd Except for preventing or repelling actuall invasison of His Majesty's Indian possessions, or under other sudden and urgent necessity, the revenues of India shall not without the consent of both Houses of Parliament be applicablle to defraying the expenses of any military operations carried on beyond the external parties of those possessions by His Majesty's Forces charged upon those revenues."

Mr. Sarma said im it was considered that the abject could not be considered then he would be out of order.

Mr. Lowndes said the presentt legislation dealt with the Act in force from 1866 and present was only an amending Bill.

Mr. Sarma continuingg said he doubted whether there was any need for the present Bill at the present juncture.

MOTION AGREED TO.

Sir William Meyer in replying said it was intended to improve the machinery.

He was asked whether it was expected to bring in more money and he answered in the affirmative.

It appeared that the Hon. member regretted that the dishonest taxpayer could not go as heretofore and he (Sir William) was happy hat Mr.. Sarma was along in this sentiment.

The motion was agreed to and the Bill referred to a select committee.

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IMPERIAL COUNCIL.

WEDNESDAY'S PROCEEDINGS

RESOLUTION ON COMPULSORY EDUCATION NEGATIVED.

(ASSOCIATED PRESS.)

DELHI, Feb. 28.

The following are the further report of the discussion on the Hon. Mr. Sarma's resolution on Free and Compulsion Primary Education published yesterday.

Pandit Madan Mohan Malaviya in speaking on Mr. Sarma's resolution said there was no subject of greater importance for the welfare of India than this and there was no country where this need was more pronounced and where, unhappily, less had been achieved. From 1845 onwards, when any tangible policy regarding education reform was announced, there had been many pronouncements and investigations culminating in the attempts of Mr. Gokhale to introduce the elementary Education Bill. The debate which followed that attempt was hopeful inasmuch as it showed that the Government were prepared vigorously to combat ignorance and dispel it. But then, there had not been that measure of progress which the Council was led to expect. What then was it that obstructed progress? It was that the Government had not realised the importance, the magnitude of the work. If only they came to see the problem in its true proportions then the present question of funds would vanish from view.

PREPARATION FOR ECONOMIC WARFARE.

They were now in the midst of a war, but that war had for itself as a basis an economic warfare. It was hence absolutely necessary that the people should be made more efficient mentally, to protect themselves whenever that warfare should open up.

When he advocated this measure he had the whole experience of civilised countries to support him. The Japanese war bore out this and showed that the question of educational expansion stood on an equal footing with the questions of development of man-power or that of manufacturing munitions. Russia, as he had said before, discovered the importance of primary education after the war. It was then that she realised as she had not done up till then, that the disasters in the war were due to the intellectual inefficiency of her people. Having learned it, she had set about framing a vigorous programme with the result that the expenditure on education had doubled between 1907 and 1912 and it was also expected, then, that by 1922, education would be universal. Now, they found here in India that in all matters of economic competition day after day Indians were steadily going to the wall. Japan produced cheaper and more fanciful things than Indian workmen could. Nor was this surprising seeing the progress in education made by Japan. She was taking possession of our market to neutralise it.

EQUIPMENT FOR COMPETITION.

It was essential that the Government of India should set about educating its people and equip them fully for the task of competition. He submitted in all humility that the conviction of this necessity had not yet dawned upon Government and he was sure that when once they were really convinced, they would make it a point of getting money for educational needs as surely as they did in the case of defence works. A successful solution of the problem would also mean supplying remedies for some evils found in India, such as the great number of deaths.

Referring to Sir Varney Lovet's speech he said, he (Sir V. Lovet) had exaggerated the administrative difficulties. He could assure the Government there would not be even a single riot, for the simple reason that compulsion was ripe to be introduced to-day or the next day. The resolution merely gave expression to a sentiment that was in the minds of the non-officials and did not mean a law should be passed in terms of the resolution. Of course, when the time came for legislation there would be enough safeguards, limitation and exemption. Again, the law would be administered only after the local Governments had given their mature consideration and considered it in all aspects.

ATTITUDE OF THE MASSES.

Referring to the attitude of the masses he would say there was a great desire on their part for educating children.

At this stage the Vice-President called time and asked the speaker to conclude.

Pandit Malaviya suggested that considering the importance of the subject the debate should be postponed till to-morrow.

The Vice-President said:—"I am not going to apply closure."

Continuing, Pandit Malaviya said that the courses of education, if they should be attractive should be made more popular. He was not going to answer Sir Sankaran Nair's objections, but he would ask him to follow, the course adopted by civilised nations. It was said Mr. Gokhale had brought a more qualified measure, but he thought considering the progress meanwhile, he would, had he lived, have asked for more than he did then.

He then proposed an amendment by which the question was to be entrusted to a committee to go into the problem and report the next cold weather.

Rai Sita Nath Roy said, education should be the primary consideration of the Government, but he doubted whether under the present circumstances the resolution could be given effect to.

He hoped that better conditions would soon arise to enable the Govenment to extend the policy embodied in the resolution.

Mr. Shafi criticised the speech of Sir Sankaran Nair and said his attitude towards the resolution was regrettable. Nothing had been done since Mr. Gokhale introduced his Bill and the result was the progress of elementary education was very slow.

Khan Zulfiquar Ali Khan spoke from the Punjab point of view and advocated the acceptance of the modified principles for adoption in urban areas.

He urged rule-making powers for local Governments.

He opposed the extension of the system of free and compulsory education in the girls schools.

Mr. Ayangar supported the resolution pointing out that he was not particular whether Imperial or Provincial Governments bore the burden.

He argued that primary education should not be extended at the cost of higher education.

Sir John Donald explained the troubles which attended the introduction of compulsion in the N. W. F. P. and he briefly said that he believed 'primary education would work out its own salvation' without the aid of compulsion.

LOCAL GOVERNMENTS TO PREPARE SCHEMES.

The Hon. Mr. Sharp speaking on the resolution said Mr. Sastri had charged the Education Department with having done very little and had said Sir Sankaran Nair had played the role of destructive critic. He could assure the Hon. Member that Sir Sankaran Nair was not blind to their needs. On the other hand, he was spending much time in trying to grapple with the problem. If however no visible results were available it was because the details had to be worked out by the local Governments. The Government of India could but outline a broad policy and this they had done. They had, moreover, called upon the local Governments to prepare schemes. As a result during the 3 years prior to the war a yearly addition of 300,000 pupils was made in primary classes.

Mr. Sharp contended that, at that rate, Mr. Gokhale's ideal was less ambitious than Mr. Sarma's and would be reached in 23 years.

He would not touch the general principles underlying the resolution save to express his sympathy if that would count for anything.. But the resolution wanted a special scheme. They had many such schemes shelved in the department and it would not be good to have this one also outlined only to be shelved.

RESOLUTION NEGATIVED.

Mr. Sarma, replied at some length and emphasised the inherent weakness of the voluntary system. He urged that the Government should accept either his resolution or Pandit Malaviya's resolution as a post war reform.

The second part of the resolution was put and negatived by twenty-one voting for and thirty-four voting against it.

The Council rose at 6-30 p.m.. and adjourned till to-morrow.

MR. WACHA'S QUESTIONS.

SANITARY ACCOMMODATION FOR LABOUR.

Sir C. Sankaran Nair, replying to D. E. Wacha's question, re provision of sanitary accommodation by the large employers of labour said the laws in force give adequate powers to local Governments to require the provision of suitable sanitary accommodation in godowns. factories and mines and the information given in the recently published annual factory reports of the local Governments and the report of the Chief Inspector of Mines does not give reason to suppose that these powers are not adequately exercised. As regards sanitary accommodation for large collections of labour on railway works the Government are at present in communication with the railway administrations and they hope shortly to address the local Governments regarding the sanitary requirements of large bodies of labour in railway and public works.

Sir Claude Hill replying to Mr. D. E. Wacha's question re waterways in India, said the question presumably refers to the utilization of the waterways for navigation purposes. This problem has been under consideration for some some time and has already resulted in the enlargement and improvement of the Madaripore Bhil Canal in Bengal and the Twante Canal in Burma, connecting the Irrawaddy and the Rangoon rivers. A project for a grand trunk canal connecting Calcutta with the waterways of the eastern districts and thereby shortening the routes to Assam Cachar and Sylhet by over 200 miles, is at present under preparation by the Government of Bengal. The subject of the condition of the waterways in the Faridpur and Bakarganj districts of that province is also under investigation with a view to their improvement. The Industrial Commission has the matter in view in connection with the industrial developments and any recommendations which it may make will receive prompt and careful consideration.

INDIANS AND HIGHER RAILWAY APPOINTMENTS.

Sir Robert Gillan replying to Mr. D. E. Wacha's question, re, employment of Indians in the higher branches of the railway service said, as to the number of Indians now in the higher branches of the railway service, I would refer the Hon. member to the reply given by me on the 7th February 1917, to the Hon. Mr. Kamini Kumar Chanda's question. With regard to Part (B) of the Hon. member's enquiry. The policy of the Government is definitely to increase the number of Indians in the higher branches of the railway service on State worked lines. This is shown by the recent recruitments for the Traffic Department and the general statistics of Indians employed with regard to company worked lines. The recent advertisement by the Great Indian Peninsula Railway inviting applications from Indian gentlemen for appointments in the superior grade of the Traffic Department. The East Indian Railway also have submitted proposals to the Railway Board for the training of Indians to qualify them for appointment as officers in the Locomotive department, a branch of work which Indians have hitherto not taken up. These are given as instances of the attitude of the companies to the question and the Government feel that the companies will co-operate in giving effect to their policy.

IMPORTATION OF SALT FROM NATIVE STATES.

Sir George Barnes replying to Mr. D. E. Wacha's question, re, importation of salt from the native states said, there is no restriction on the importation of salt into British India on payment of the prescribed rate of duty except that import from Native States is prohibited under agreements entered into with those states many years ago, in the interests of the salt revenue of British India. It is, no doubt, the case that in some areas in Native States it would be possible to produce salt beyond the quantity required for local consumption. The case of salt imported from abroad stands on a different footing in as much as foreign salt is shipped direct to the principal ports and on arrival is stored in bonded warehouses under conditions which effectually prevent any attempt at smuggling. If imports were allowed freely from the Native States, it is obvious that very elaborate and expensive measures would have to be adopted to protect the revenue. In the circumstances the Government of India do not consider it desirable to reopen the question of entering into negotiations with the Native States in question in regard to this matter.

Sir Claude Hill replying to Mr. D. E. Wacha's question, re. Establishment of agricultural Engineering institutes said the answer to the first part of the question is in the affirmative. Agricultural engineers are attached to the Agricultural Departments in Madras Bombay, the United Provinces, and the Punjab for the purpose of giving the best advice on engineering. In relation to farming, proposals are at present under consideration for adding a second agricultural engineer to the staff of the Agricultural Department in Bombay and of creating a post of Agricultural Engineer in Burma, after the war. The Government of India do not however contemplate the establishment of separate institutes for agricultural engineering, as conditions in this country do not appear to them as yet to have developed to the point at which such institutes are required.

NEW DIFFICULTY.

WOMEN OBJECT TO WORK WITH GERMAN PRISONERS.

The probability of farmers having to choose between German prisoners of war and women was referred to in mail week at the Walton-on-Thames Agricultural War Committee when considering the feasibility of employing seventy-five German military and civilian prisoners.

The chairman (Councillor Denyer) said women farm workers were resenting the possibility of being employed on the same farms as German prisoners. Perhaps it was only a natural dislike, as the men had been the means of their losing their husbands and brothers.

Several members of the committee said they didn't want to lose the services of the women, who were becoming very useful, and perhaps Germans would be of but little use to them.

The committee decided to summon all the farmers in the neighbourhood to arrive at a decision.

WAR WORK FOR PARSONS.

BISHOP'S STRONG HINT TO HIS CLERGY

The "Pall Mall Gazette" publishes the folllowing letter addressed to his clergy on the subject of National Service, by the Bishop of Salisbury.

"In the matter of substitution, the clergy should be prepared to take their part, curtailing without neglecting their ministerial work.

"For country clergy agricultural labour in some form offers to those who live in the midst of agricultural interests a suitable and practical opportunity. For others, week-day work in offices and business houses, or perhaps postal and transport duties, thereby releasing others for more direct and military service should, I think, be possible. But that the clergy as a whole, with of course, exceptions on the ground of age and infirmity, should offer themselves for some share in the great scheme of National Service I am profoundly convinced."

To this end, adds the Bishop, small parishes may for the present have to be worked by neighbouring clergy, and he is prepared to appeal for lay help in churches within far wider limits than under normal conditions. Arrangements are being made for a small Advisory Committee in every Archdeaconry to help the clergy and ensure that whatever organised.

It is alleged the accused removed the cheque from the bank where it was presented by one client and subsequently presented it to Messrs. Whiteaway Laidlaw from whom he made some purchases and obtained some amount cash. The magistrate convicted the accused and taking into consideration his age sentenced him to 10 days' simple imprisonment and a fine of Rs. 100, in default, two months' simple imprisonment.

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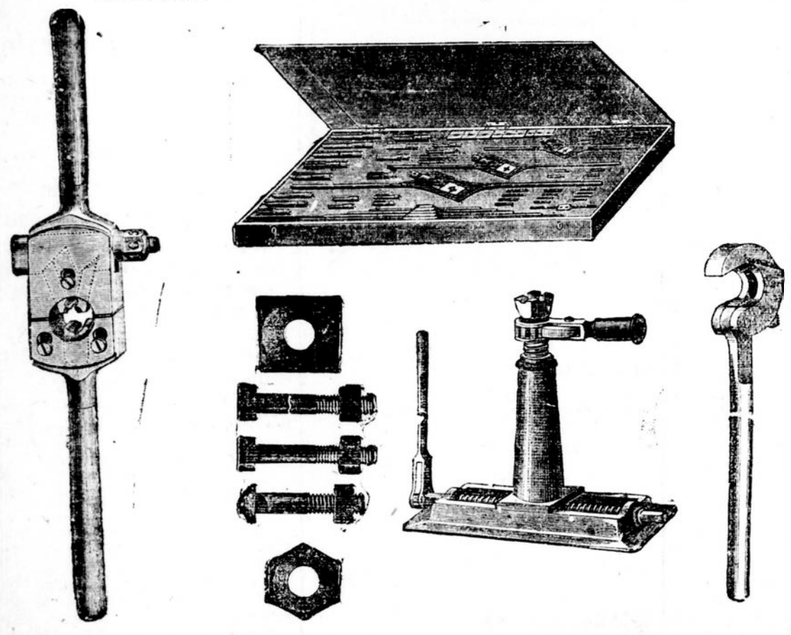

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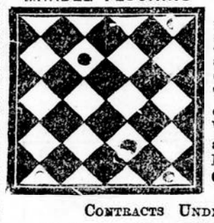

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